



## Chapter 12 - Transportation

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## 12.50 Acquisition, Rental, and Disposal of Motor Vehicles

### 12.50.10

January 1, 2012

#### Specifications and requirements for motor vehicle purchases

The Department of Enterprise Services has the following responsibilities related to the purchase of motor vehicles:

1. Determine the specifications for the most efficient and cost effective motor vehicles available on the market (RCW 39.26.090).
2. Identify the standard motor vehicles and alternate types of vehicles and accessory equipment that may be purchased by the state.
3. Establish a contract from which new motor vehicles may be purchased based on the above specifications.

### 12.50.20

July 1, 2013

#### How to purchase a motor vehicle

1. Effective July 1, 2013 through June 30, 2015, pursuant to Third Engrossed Substitute Senate Bill 5034, agencies are required to receive written approval from the director of the Department of Enterprise Services (DES) for the purchase of passenger motor vehicles as defined in RCW 43.19.560 when purchased with appropriated funds. RCW 43.19.560 defines passenger motor vehicles to include any sedan, station wagon, bus, or light truck which is designed for carrying ten passengers or less and is used primarily for the transportation of persons.
2. Submit a purchase requisition to DES. Agencies requesting an alternate type of vehicle or accessory equipment must provide a justification, approved by the requesting agency head or authorized designee, that the alternative is required to meet a special need.
3. DES will review vehicle availability from state resources and advise the requesting agency of vehicles that could meet its requirement. If a vehicle satisfactory to the agency is not available, DES will process a purchase requisition at the contract price. If the vehicle provided is not new, the vehicle purchase price will be established by the NADA value.

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**12.50.30**

April 15, 2004

**When may a rental motor vehicle be used?**

A rental motor vehicle may be used for official state business under the following conditions:

- A state-owned motor vehicle is not available; or
- The use of the rental motor vehicle is advantageous to the state, or more economical than other conveyance, or necessary state business cannot be accomplished otherwise (e.g., mail, telephone, etc.); and
- Use has been approved in advance by the agency head or authorized designee through a State Charge Card System. (Refer to Subsection 10.10.45 for a description.)

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**12.50.40**

May 1, 2007

**How to rent a motor vehicle for less than 30 days**

1. Subsection 10.50.35 describes under what conditions a motor vehicle may be rented.
2. Subsection 12.60.10 describes the rental requirements and restrictions on vans.

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**12.50.50**

January 1, 2012

**How to lease a motor vehicle for 30 days or more**

1. Submit a lease request, with justification approved by the agency head or authorized designee to the Department of Enterprise Services (DES), State Motor Pool. Agencies requesting an alternate type of vehicle or accessory equipment must provide a justification, approved by the requesting agency head or authorized designee, that the alternative is required to meet a special need. The request form is available online at: <http://www.ga.wa.gov/Travel/Lease.htm>.
2. The State Motor Pool will determine if the requirement can be satisfied from state motor pool vehicles. If the State Motor Pool cannot provide the required vehicle, the request will be approved for processing by DES.
3. Subsection 12.60.10 describes the rental requirements and restrictions on vans.



## Chapter 25 - Payroll

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**25**  
**Payroll**

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## 25.10

### About the Payroll Policies

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#### 25.10.10

May 1, 1999

#### Purpose of these policies

These payroll accounting policies and procedures serve as a basis for preparing, processing, and recording payrolls.

#### 25.10.20

January 1, 2013

#### Authority for these policies

The Office of Financial Management (OFM) is responsible for establishing the necessary systems, policies, and procedures for payroll preparation and accounting (Chapter 42.16 RCW). Additionally, the provisions of Title 357 WAC administered by the OFM State Human Resources Division and collective bargaining agreements supplement these instructions.

#### 25.10.30

January 1, 2012

#### Applicability

This part applies to all agencies of the state of Washington unless otherwise exempted by statute or collective bargaining agreements and to all their payroll processing and payment systems used to pay employees' salaries, wages, and benefits. A variety of payroll systems are used by state agencies to pay their employees:

- 25.10.30.a General government agencies use a centralized payroll system maintained by the Department of Enterprise Services.
- 25.10.30.b The community and technical colleges use the Payroll Personnel Management System maintained by the State Board for Community and Technical Colleges, Information Technology Division.
- 25.10.30.c Each of the remaining universities uses its own payroll system.

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**25.10.40**

July 1, 2012

**Employee definitions**

## 25.10.40.a

**State Employee**

Generally, an individual is an employee when the employer has the legal right to direct when, where, and how the work is done. Section 75.70 of this manual provides a more detailed definition of Salaries and Wages (Object A). There is also information in Section 75.70 (Object C) covering those individuals paid by the state who are not employees.

Several definitions of "state employee" exist in statute for different purposes. However, the Office of Financial Management has historically used the following general definition:

**A "state employee" means any individual who is appointed by an agency head or designee and serves under the supervision and authority of any agency carrying out the ongoing business of the agency, unless designated otherwise in statute.**

For employment tax purposes, each federal and state agency that regulates employment has its own definition of "employee" based on what taxes that agency levies or collects. For example, the IRS collects federal income, Old Age and Survivors Insurance (OASI), and Medicare taxes. The Department of Labor and Industries, on the other hand, collects moneys for the worker's compensation program. An individual can be an employee by one agency's definition, but not by another's definition.

The following federal and state agencies publish regulations or WACs that define an "employee" from their perspective:

- The Internal Revenue Service (Revenue Ruling 87-41 and Publication 15 (Circular E)).
- The Washington State Department of Labor and Industries (Chapter 296 WAC).
- The Washington State Department of Employment Security (Chapter 192 WAC and the federal/state 218 agreement).
- The Washington State Department of Revenue (Chapter 458 WAC).

**25.20.30**  
June 1, 2006

**Agency required payroll certifications**

25.20.30.a

**Certification Requirements**

RCW 41.06.270 specifies two conditions an agency must meet before paying an employee. The agency head (or authorized designee) must certify that the payroll meets these conditions using the following language:

<p>“I hereby certify that to the best of my knowledge amounts listed in this payroll are true and correct charges and that employees holding a position covered by Chapter 41.06 RCW or other applicable employment contract, have been employed in accordance with the rules, regulations, and orders issued thereunder.”</p>		
<p><b>BY</b> _____</p>		
(NAME)	(TITLE)	(DATE)

As an alternative, in instances where an agency is using the Human Resource Management System and the payroll includes a mid-period transfer and charges belonging to another agency, the following language may be used:

<p>“I hereby certify that to the best of my knowledge amounts listed in this payroll, associated with my agency, are true and correct charges and that employees holding a position covered by Chapter 41.06 RCW or other applicable employment contract, have been employed in accordance with the rules, regulations, and orders issued thereunder.”</p>		
<p><b>BY</b> _____</p>		
(NAME)	(TITLE)	(DATE)

25.20.30.b

**Agency Required Records to Support Payroll Certification**

1. Agency records include the certification signed by the agency head (or authorized designee):
  - Directly on the payroll register, or
  - On a separate document if the payroll register is on microfiche.
  
2. A copy of all documents that reflect personnel actions for:
  - Appointment, transfer, promotion, demotion, and salary changes.
  - Any other temporary or permanent changes in employee status.

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**25.20.40**

July 1, 2011

**Payment and reconciliation of deductions and employer's costs**

25.20.40.a

Agencies are to design payroll procedures to produce accurate payment of payroll deductions and employer costs to vendors on a timely basis.

25.20.40.b

Pay other state agencies by journal voucher or interagency payment whenever possible.

25.20.40.c

Timely reconciliations are recommended for:

- **Year-to-date (YTD) data** to ensure information used for preparing federal employment tax payments and reports are correct. Avoid incurring IRS interest and penalty assessments by reconciling YTD wage and tax data to federal deposits, quarterly Forms 941/941-X, and annual Forms W-2/W-2c. Refer to IRS Publication 15 for information regarding resolution of discrepancies and suggestions to reduce errors.
- **Health insurance data** to ensure that the premiums collected from employees and amounts calculated as employer contributions are proper.

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**25.20.50**

January 1, 2012

**Employee transfers between agencies**

When an employee accepts an appointment with a different employer, WAC 357-22-025 requires the most recent former employer to provide employee information to the new employer in a transmittal package developed by the Office of Financial Management (OFM) State Human Resources Division.

Both the terminating and new employing state agencies should make a concerted effort to ensure the employee doesn't suffer a lapse in wage when there is an immediate continuing employment transfer.

The terminating agency must transfer at a minimum, the following documents to the new agency's designated office promptly:

4. For liquor control agency managers who receive a percentage of monthly liquor sales as part of their compensation; and
5. For a pay schedule of shorter duration than the official paydates established in WAC 82-50-021 provided that:
  - The agency still maintains a lagged, semi-monthly payroll, and
  - The official pay periods established by RCW 42.16.010(1) must be in effect.

25.30.20.c      **Termination of Exceptions**

The director (or official designee) of OFM may terminate any paydate exceptions. Refer to RCW 42.16.010(2).

1. The termination notice from the director (or official designee) of OFM to the agency head must be in writing.
2. The agency head shall receive the notice by July 1.
3. The agency shall conform to WAC 82-50-021 on January 1 of the following year.

25.30.20.d      **RCW 42.16.010 permits agencies to pay overtime, penalty pay, and special pay on the next paydate if:**

1. The employee fails to make an accurate and timely report of the information needed to determine the payment; or,
2. The employer lacks reasonable opportunity to verify the claim.

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**25.30.30      Pay period, workdays, and rate computations**

July 1, 2013

25.30.30.a      **Full-Time Employees**

When employees work a full semi-monthly pay period (RCW 42.16.010 and WAC 82-50-021), their pay rate shall be one-half of the actual monthly gross pay. Time worked, for gross pay computations, includes paid leave and holidays.

**Exceptions:** Gross pay computations for full-time employees change when they work less than a full semi-monthly pay period, are on a leave-without-pay status, or their pay rate changes during the pay period.

25.30.30.a.(1)

**Compute gross pay by:**

- Calculating the ratio of time worked in days or hours to the scheduled time available for work in days or hours for that pay period.
- Scheduled time available for work includes paid leave and holidays.
- In cases of promotion or demotion, two calculations are done--one for each salary level. Both calculations are based on the percentage of the days or hours worked to total days or hours available for the pay period at each salary level.
- In addition to basic salary, gross pay includes remuneration for all other compensable services and *available to employees on designated paydates* (RCW 42.16.010). Refer to Subsection 25.30.20.d for a paydate exception provided by that statute. Other compensable services include overtime, assignment pay, call-back, standby, compensatory time, shift differential premium, performance pay, recognition payments, and other special pay provisions as provided for by law, civil service rules, agency policy or rule, or contract.

**Note:** In the 2011-2013 biennium only, refer to WAC Chapter 357-28 or collective bargaining agreements (CBAs) to determine the appropriate base salary rate for paying overtime or cashing out compensatory time.

25.30.30.a.(2)

**Use the following formula to compute pay for fractional semi-monthly pay periods:**

$$\frac{\text{Actual time (hours/days) worked in semi-monthly pay period}}{\text{Scheduled work time(hours/days) available in semi-monthly pay period}} \times \frac{\text{Monthly salary rate}}{2} = \text{Gross pay}$$

**Example:** If an employee with a monthly rate of \$2,400 works 24 hours in a pay period containing 88 scheduled working hours, the pay would be computed as follows:

$$\frac{24}{88} \times \frac{\$2,400}{2} = \$327.27$$

In the case of a promotion from \$2,400 to \$2,800 a month, effective on the third work day in the pay period, two calculations are required using the appropriate actual hours and pay rates:

**First Computation:**

$$\frac{16}{88} \times \frac{\$2,400}{2} = \underline{\$218.18} \text{ (Payment for first two days of pay period)}$$

**Second Computation:**

$$\frac{72}{88} \times \frac{\$2,800}{2} = \underline{\$1,145.45} \text{ (Payment for remaining days in pay period)}$$

**Total Gross:**

$$\$218.18 + \$1,145.45 = \underline{\$1,363.63} \text{ (Total payment for pay period)}$$

25.30.30.a.(3)

**Colleges and Universities**

With written approval by the Office of Financial Management (OFM), colleges and universities may use the employee's annualized straight time hourly pay rate for calculating leave-without-pay salary reductions. The annualized hourly rate is determined by dividing the monthly rate by 174, the average number of working hours during a month. If an institution of higher education historically has used an average number of monthly working hours rate other than 174, written OFM approval is required to continue using the other rate.

25.30.30.a.(4)

**State Elected Officials**

Use calendar days, including all holidays or workdays, when computing a partial pay period for elected state officials.

$$\frac{\text{Calendar days to pay in semi-monthly pay period}}{\text{Calendar days in semi-monthly pay period}} \times \frac{\text{Monthly salary rate}}{2} = \text{Gross pay}$$

25.30.30.b **Employees Paid on an Hourly Basis**

Compute employees' gross pay by multiplying the hours worked in the semi-monthly pay period times their hourly pay rate. The hourly rate includes shift premium and assignment pay. The gross pay computation includes paid leave, if eligible. Time worked, for gross pay computations, includes paid leave and holidays.

$$\begin{array}{r} \text{Actual} \\ \text{hours} \\ \text{worked} \end{array} \times \text{Hourly rate} = \text{Gross pay}$$

**Example:**

$$\begin{array}{r} 25 \text{ hours} \\ \text{worked} \end{array} \times \begin{array}{r} \$10.00 \text{ hourly} \\ \text{rate} \end{array} = \underline{\$250.00}$$

Holidays are paid proportionate to the amount of time in pay status during the month to that required for full-time employment, excluding all holiday hours, if eligible (WAC 357-31-015, 020, 025 or CBAs).

$$\frac{\begin{array}{r} \text{Total month's actual} \\ \text{hours worked*} \end{array}}{\begin{array}{r} \text{Total month's work} \\ \text{hours available*} \end{array}} \times 8 \times \begin{array}{r} \text{Hourly} \\ \text{rate} \end{array} = \begin{array}{r} \text{Gross} \\ \text{holiday} \\ \text{pay} \end{array}$$

\* The calculation includes eligible paid leave, but excludes holidays. The calculation does not include overtime, standby, callback, or any other penalty pay.

**Example:** During the month of May 20xx, an hourly employee worked 90 hours and took one day each of vacation and sick leave. There are 176 work hours available in May (including the Memorial Day holiday). The hourly rate is \$20.00.

90 actual hours worked + 8 hours vacation leave taken + 8 hours sick leave taken = 106.0 hours. Total month's work hours available: 176 hours – 8 hours (holiday) = 168 hours.

Regular pay	106.0 hours x \$20.00		\$ 2,120.00
Holiday pay	106.0/168 hours x 8 hours x \$20.00	+	100.95
Total pay	(Regular pay + holiday pay)	=	<u>\$ 2,220.95</u>

25.30.30.c **Payments to Commissioners and Board Members**

Commissioners and board members are classified in five groups.

25.30.30.c.(1) **Members of a Class 1 Group**

These members are generally volunteers and do not receive any compensation (refer to RCW 43.03.220). Contact the Department of Labor and Industries regarding the appropriateness of medical aid coverage for these volunteers. Refer to RCW 51.12.035.

25.30.30.c.(2) **Members of a Class 2, 3, 4, or 5 Group**

Consider members of a Class 2, 3, 4, or 5 groups as state employees and process their compensation through the payroll system. (Refer to RCW 43.03.230 through 43.03.265 for group definitions). For purposes of FTE computation, *each day of pay is considered equal to eight hours*.

25.30.30.c.(3) **Compensation**

Class 2, 3, 4, or 5 group members qualify for compensation for each calendar day they attend official group meetings and/or perform statutory duties approved by their chairperson. Maximum daily rates are defined in RCW 43.03.230 through 43.03.265. A calendar day of compensation includes all meetings or work performed on that day, regardless of how many hours worked or meetings attended. Compensation may only be paid to a member if it is authorized under the law dealing with the specific group to which a member belongs or dealing in particular with members of the specific group.

25.30.30.c.(4) **Exception**

If a member is employed full-time by the federal government, any Washington State agency, or local governments and receives any compensation from such government for working that day, the member is ineligible for compensation as a board or commission member.

Administering agencies of the Boards or Commissions are to require a written statement from the public employers that no compensation for work was paid for the same days a board or commission paid the member.

25.30.30.c.(5) **Expenditure Object Coding**

These payments are coded to Subobject AE - State Special.

25.30.30.c.(6) **The following deductions apply to the compensation paid to Class 2, 3, 4, and 5 group members:**

- Federal Withholding Tax.
- Old Age and Survivors Insurance (OASI) and Medicare -- Deduct the employee's portion of OASI and Medicare contributions.
- Labor and Industries -- Labor and Industry programs cover all compensated members of Class 2, 3, 4, and 5 groups.

For information regarding the appropriateness of retirement contributions, contact the Department of Retirement Systems at (360) 664-7000 or toll free at 1-800-547-6657.

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**25.30.40**

October 1, 2005

**Taxable fringe benefits**

Any property or service that an employee receives from an employer in place of or along with regular wages is a fringe benefit that may be subject to federal employment taxes. If taxable, these benefits are included in gross income and subject to federal income, OASI, and Medicare taxes.

Refer to IRS regulations for the appropriate calendar year regarding specific taxation, valuation, and reporting information. IRS Publication 15-B "Employer's Guide to Taxable Fringe Benefits" provides detailed information on several types of benefits and is available at: <http://www.irs.gov/pub/irs-pdf/p15b.pdf>.

Additionally, an IRS training handout on taxable fringe benefits is available on the IRS Federal, State & Local Governments website at: <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/FSLG-Toolkit>.

Agencies are strongly encouraged to attend training classes that are made available to the state by the IRS and the Social Security Administration (SSA) to obtain an understanding of federal tax requirements.

Fringe benefits that are taxable under certain circumstances include, but are not limited to:

- Gift certificates
- Awards and prizes
- Personal use of agency provided vehicles, such as commuting between official residence and official workstation
- Clothing allowances
- Educational assistance
- Lodging
- Meals
- Moving expenses
- Unspent, unreturned travel advances

To determine which, if any, fringe benefits are included in earnable compensation for retirement purposes, contact the Department of Retirement Systems at (360) 664-7000 or toll free at 1-800-547-6657.

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**25.30.50**

July 1, 2012

**Compensatory time - Cash-out payments**

25.30.50.a

**General**

Overtime-eligible state employees may be compensated in cash or in compensatory time. The Fair Labor Standards Act (FLSA), administered by the U.S. Department of Labor, sets standards regarding overtime pay. Based on this Act, the Office of Financial Management State Human Resources Division provides rules for non-represented employees on overtime in addition to specific rules regarding compensatory time in WAC 357-28-255 through 285. For represented employees, refer to the applicable collective bargaining agreement (CBA). Agencies are advised to review these rules for more complete information.

Cash compensation for overtime is subject to federal employment taxes (income, Medicare, and OASI) and state retirement.

Most compensation for compensatory time cash-out payments are subject to state retirement. In limited circumstances, cash compensation for compensatory time cash-out payments are not subject to state retirement. For more information, contact the Department of Retirement Systems at (360) 664-7000 or toll free at 1-800-547-6657.

25.30.50.b

**Calculating rate for compensatory time cash-out payments**

**Note:** In the 2011-2013 biennium only, refer to WAC Chapter 357-28 or CBAs to determine the appropriate base salary rate for paying overtime or cashing out compensatory time.

1. Except for terminating employees as noted in (2) below, compensatory time cash-out payments shall be paid at the FLSA regular rate earned by the employee for the pay period the employee receives such payment.

**Example:** Employee A is receiving a compensatory time cash-out provided under agency policy or collective bargaining agreement. The employee is continuing employment. Pay compensatory time at the employee's current FLSA regular rate.

2. Upon termination of employment, compensatory time cash-out payments shall be paid at the higher of:
  - a. The FLSA regular rate in effect for the employee in the pay period the employee receives such payment (or the final pay period, whichever is earlier), **or**
  - b. The average FLSA regular rate received by the employee during the last three years of employment. If the employee has been employed continuously for less than three years, use the period of time subsequent to the last permanent break in service. The average FLSA regular rate shall be calculated by summing total regular pay (excluding overtime premium pay) earned in the periods observed and dividing by total hours worked in the periods observed.

**Example:** Employee B is terminating October 25 and is receiving final pay for all wages owed and leave accrued, including compensatory time. The employee's FLSA regular rate (\$20.15/hour) in the current period is lower than the average FLSA regular rate over the past three years of employment (\$21.00/hour). Pay compensatory time at \$21.00/hour.

25.30.50.c

**Recording compensatory time payable**

Agencies are to record a liability for accumulated compensatory time not cashed out by the end of the fiscal year. Refer to Subsection 85.72.65 for instructions on how to estimate and record the compensatory time payable in both governmental and proprietary/trust type accounts.

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**25.30.60**

July 1, 2013

25.30.60.a

**Other compensation**

**Performance Pay**

Under WAC 357-28-295, agencies that have received **performance management confirmation** for decentralized compensation administration may authorize additional pay to individuals or groups of employees on a lump sum basis to recognize outstanding accomplishments or the achievement of pre-defined work goals by individual employees or units.

Any additional pay granted under this section is a **premium** that is not part of base salary.

This provision is for non-represented employees only.

Performance pay is to be recorded using the sub object used for the associated work effort and is subject to federal employment taxes and retirement.

25.30.60.b

**Relocation Payments**

If the employee receiving the relocation payment terminates or causes termination with the state within one year of the date of the appointment or transfer, that employee may be required to pay back the lump sum payment.

If the termination is a result of layoff, disability separation, or other good cause as determined by the agency head, the employee will not have to pay back the relocation payment.

Refer to WAC 357-28-310 through 320 or individual CBAs.

Relocation payments are subject to federal employment taxes and should be coded to sub-object BZ "Other Employee Benefits."

25.30.60.c

**Recruitment and Retention Premiums**

An employer may adjust an employee's base salary within the salary range to address issues that are related to recruitment, retention or other business related reasons. Under certain conditions, an employer may authorize additional pay to support the recruitment or retention of the incumbent or candidate for a specific position. Refer to WAC 357-28-090 and 095.

Recruitment and retention premiums are coded to the sub-object used for the employee's normal salaries and wages.

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**25.30.70**

October 1, 2011

**Settlement payments**

Sometimes an agency pays a settlement to a current or former employee that is attributable to wages. These settlements are negotiated through either the Department of Enterprise Services, Office of Risk Management or the Office of the Attorney General.

The person handling the settlement should conduct an analysis of the origin of the claim. If any portion is attributable to wages, that portion should be identified and processed through an agency's payroll system. Refer to Subsection 25.10.30.

If applicable, once the agency has approved the settlement, a request for reimbursement from the self insurance Liability Account (Account 547) should be forwarded by the agency to the Office of Risk Management.

For more information, refer to OFM's Payroll Resources website at:  
<http://www.ofm.wa.gov/resources/payroll.asp>.



## 25.40 Leave

### 25.40.10

July 1, 2013

### Shared leave

#### 25.40.10.a

#### General guidelines

Per RCW 41.04.650 through 670, the state's shared leave program allows a state employee to come to the aid of another state employee who is likely to take leave without pay or terminate his or her employment because:

- The employee suffers from, or has a relative or household member suffering from, an illness, injury, impairment, or physical or mental condition which is of an extraordinary or severe nature;
- The employee has been called to service in the uniformed services;
- The employee is a victim of domestic violence, sexual assault or stalking, or
- A state of emergency has been declared anywhere within the United States by the Federal or any state government and the employee has needed skills to assist in responding to the emergency or its aftermath and is volunteering with a governmental agency or a nonprofit organization to provide humanitarian relief in the devastated area.

When taken, this leave is classified as Shared Leave and tracked separately over the state career of the recipient employee (donee).

WAC 357-31-380 through 455, or collective bargaining agreements (CBAs), establishes the definition and eligibility requirements for the state leave sharing program.

Within these rules, the head of each agency determines the agency's level of participation in the program. Agencies are strongly encouraged to establish policies that encompass these rules and that set internal procedures for managing the program.

25.40.10.b **Definitions**

**Employee** – Any employee entitled to accrue sick, vacation, or personal holiday leave and for whom an agency has maintained leave records.

**Donor** – The employee making the donation of leave.

**Donee** – The employee receiving the donation of leave (recipient).

**Donated leave** – The dollar value of the leave hours a donor donates through the Shared Leave Program.

**Shared leave** – The donated leave converted to hours by the receiving agency at the donee’s rate of pay. This may be more or less than the literal hours donated, depending on the relative salary rates of the respective employees.

25.40.10.c **Shared leave program requirements and restrictions****1. Salaries and wages**

Employees on shared leave continue to receive the same salary, wage, and employee benefits that they normally receive when using **accrued** leave. Refer to RCW 41.04.665(7).

**2. Shared leave requester**

a) An agency shall require the employee requesting shared leave to submit a medical statement supporting the request. A licensed physician (or health care practitioner) should:

- Verify the severity or extraordinary nature of the condition.
- Determine the expected duration of the condition.

The requirement for a medical statement may be waived in unusual circumstances where such a statement may not be available, such as a pandemic emergency.

In order for the requirement to be waived, an agency must establish a policy that, at a minimum, addresses the nature of the unusual circumstances under which a medical statement is not required; the limits, if any, imposed by the agency on the amount of shared leave that may be granted without a medical statement; and the agency official with authority to approve shared leave granted without a medical statement.

Additionally, before using shared leave for:

- Medical purposes, employees must use all accrued sick leave.
- Service in the uniformed services, employees must use all paid military leave.

For work related illness or injury, the employee must diligently pursue and be found to be ineligible for benefits under Chapter 51.32 RCW to qualify for shared leave for medical purposes.

**Note:** Once an employee uses authorized shared leave, the employee shall not be required to repay to the agency the value of the leave used.

## 5. Transfer of shared leave

Shared leave can transfer:

- Within a state agency and account,
- Between accounts or agencies, or
- Between agencies, educational service districts, and school districts.

Transfer of leave requires approval from the head or designee of both the donor and donee agencies, educational service districts, or school districts. It is recommended that an agency's shared leave policies include approval procedures and identify authorized designees.

25.40.10.d

### Computation of leave transferred

In transferring leave from the donor to the donee, it is the donor's dollar value of the leave that transfers and purchases shared leave for the donee at the donee's salary rate.

Calculate the **dollar value** of donated leave using the donor's total current salary rate times the hours donated.

For the donee, divide the **dollar value** received by the donee's total current salary rate to determine the leave hours to record.

**Definition of Formula Elements for Calculating Shared Leave:**

Base salary rate = Current hourly rate OR  $\frac{\text{Monthly rate}}{174 \text{ (or monthly hours)}}$

\*Fringe benefits rate = 46% x Base salary rate

Total salary rate = Base salary rate + Fringe benefits rate

\*Formula for deriving the fringe benefit rate is in Subsection 25.40.10.j.

**Donor Formula for Shared Leave Transfer Calculation:**

Dollar value of donated leave = Donated leave hours x Donor's total salary rate

Reduce the donor's leave balance by the number of hours donated.

**Donee Formula for Shared Leave Received:**

Shared leave hours credited to donee =  $\frac{\text{Dollar value of donated leave received}}{\text{Donee's total salary rate}}$

Record the donee's shared leave balance for the calculated shared leave hours received.

25.40.10.e **Recording donated leave transfer(s) in accounting and payroll systems**

- Transfer the dollar value of donated leave using a Journal Voucher (A7) for transfers between treasury and/or treasury trust accounts.
- Use a warrant or a check for transfers between treasury/treasury trust accounts and local accounts, educational service districts, and school districts.
- Attach documentation to the JV or warrant or check, showing the name(s) of the employee(s) receiving the shared leave.
- Record the transfer in the appropriate accounting and payroll systems. **It is recommended agencies record the shared leave transactions, at a minimum, on a quarterly basis.** Refer to Subsection 85.34.20 for related accounting entries.

4. Calculating reverting shared leave hours from **multiple donors**

Where more than one employee donated leave to an individual, calculate reverting leave on a prorated basis using either the shared leave hours provided or dollars received by the donee. The following example uses dollars received.

This is a three-step process:

**Step 1: Calculate this percentage for each donor:**

$$\text{Percentage of residual shared leave returned to donor} = \frac{\text{Shared leave dollars received from Employee 1}}{\text{Total dollar value of shared leave received}}$$

**Step 2: Calculate the dollar value of shared leave reverting back to the donor:**

$$\text{Dollar value of shared leave reverting back to donors} = \text{\% calculated in Step 1} \times \text{Remaining shared leave hours} \times \text{Donee's original total salary rate}$$

**Step 3: Calculate leave hours returned to the donor:**

$$\text{Converting the dollar value of returned shared leave into donor hours} = \frac{\text{Dollar value of reverting shared leave from Step 2}}{\text{Donor's current total salary rate}}$$

**Note:** A special reversion situation occurs when a donee depletes the initial shared leave hours received, and then receives additional donations. In this case, should there be a reversion of the additional leave received; do not include in the reversion proration *the donors(s) and the hours of the initial donation*. In effect, batches of donated shared leave are used on a first-in, first-out basis and reversion is limited to the remaining batch. Each batch (pool) is considered closed at the time its available shared leave balance reaches zero.

To comply with the cost containment provisions of RCW 41.04.670(3), accounting batches may be restricted to record only the amount of shared leave actually needed by donees on a payroll period by payroll period basis from a list of potential donors maintained on a first-in, first-out basis.

Agencies should communicate to potential donors the agency's shared leave policy in regard to how shared leave donations will be applied.

25.40.10.h **Donation and reversion calculation examples**

For a sample donation and reversion case, refer to OFM’s Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

25.40.10.i **Direct questions on shared leave calculations to OFM**

Direct any questions arising due to the transfer of funds or the adjustment of appropriation authority with regard to the Shared Leave Program to the agency’s assigned OFM financial consultant.

25.40.10.j **Formula for fringe benefit rate**

<b><u>Formula for Deriving the Fringe Benefit Rate:</u></b>	
Benefits (Object B) as a percentage of salaries and wages	32.0%
Accrued holidays, sick leave, vacation leave	+ 13.5% **
Total	45.5% (Rounded to 46%)
<p>**The additional 13.5% provides for holidays, sick leave, and vacation leave that an employee could potentially earn while on shared leave. The following formula is the method OFM has historically used to derive the percentage.</p>	
Holidays	11 days a year
Sick leave	12 days a year
Vacation leave	<u>12 days a year</u>
Total	35 days a year
	x 8 hours per day
Total	280 hours
	280 ÷ 2,088 = 13.41% (rounded to 13.5%)

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**25.40.12**

January 1, 2012

**Uniformed service shared leave pool**

Per RCW 41.04.685, the uniformed service shared leave pool allows general government and higher education employees to voluntarily donate leave to be used by any eligible employee who has been called to service in the uniform services. WAC 357-31-640 through 725 establishes the rules for the uniformed service shared leave pool.

The Military Department, in consultation with the Office of Financial Management (OFM) State Human Resources Division administers the uniformed service shared leave pool. Procedures can be found on OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

In order to participate in the uniformed service shared leave pool, employers must develop a written policy which, at a minimum, addresses:

1. Eligibility requirements for use of the uniformed service shared leave pool.
2. Donation of leave.
3. Use of pool leave.
4. Abuse of the leave pool.

An employer may limit the amount of leave an employee may donate to or receive from the pool only if it would result in the violation of rule or statute.

Leave that is donated or received is calculated consistent with the Washington State Leave Sharing Program. Refer to Subsection 25.40.10. However, shared leave received under the uniformed service shared leave pool is not included in the 522 day total specified in RCW 41.04.665.

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**25.40.15**

May 20, 2010

**Sick leave pools**

Per RCW 41.04.680, general government state employees may pool sick leave within an agency to be used by participating employees who have a personal illness, accident, or injury. WAC 357-31-570 through 635 establishes the rules for creating and administering a sick leave pool.

Prior to creating a sick leave pool, an agency must appoint an administrator and develop a written policy. For purposes of calculating maximum sick leave that may be donated or received by any one employee, pooled sick leave is counted and converted in the same manner as sick leave under the Washington state Leave Sharing Program.

A participating employee may not withdraw more than 522 days from a sick leave pool for the entire duration of state employment. The 522 days includes any days an employee has received under the Washington State Leave Sharing Program. Refer to Subsection 25.40.10.

This provision is for non-represented employees only.

**25.40.20**

July 1, 2013

**Vacation leave buyout at termination**

RCW 43.01.041 establishes the authority for vacation leave buyout upon termination of employment. WAC 357-31-225 or collective bargaining agreements (CBAs) provide additional rules and guidance.

Compute termination leave payments by multiplying an average hourly rate times the number of vacation leave hours accumulated. Determine the average hourly rate by multiplying .0063\* times the monthly salary rate. The fraction of .0063 is based upon the number of work hours in an average month. Do not include premium pay such as standby, shift differential, and overtime in the monthly salary rate used as the basis for termination leave payment.

\*The formula for deriving the .0063 factor follows.

**Formula for Deriving the Vacation Leave Buyout Termination Factor:**

$$\begin{array}{r}
 \frac{8 \text{ hrs}}{1 \text{ day}} \times \frac{1}{(365 \text{ days} - 104 \text{ Saturdays and Sundays} - 11 \text{ holidays} - 12 \text{ days of vacation leave})} \\
 = \frac{1}{158.66} \\
 = .0063
 \end{array}$$

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**25.40.30**      **Accrued sick leave buyout**

July 1, 2013

25.40.30.a      **Authority**

In order to provide eligible state employees an attendance incentive program, RCW 41.04.340 establishes rules when monetary compensation may be paid for accrued sick leave. Compensation is permitted for only that portion of sick leave accumulated at a rate of one day (8 hours) per month.

WAC 357-31-150 or collective bargaining agreements (CBAs) provide additional rules and guidance.

25.40.30.b      **Eligibility rules**

**1. Continuing employees**

- In January of the year following any year in which a minimum of sixty days (480 hours) of sick leave is accrued, and at no other time, an eligible employee may elect to receive compensation for the unused sick leave *accumulated only in the previous year*.
- Compensation is payable at 25% for any of the prior year's unused sick leave hours the employee elects to receive. However, no sick leave hours may be converted which would reduce the calendar year-end balance below 480 hours. Payment is based on the employee's current salary.
- Sick leave for which compensation has been received is deducted from accrued sick leave at the rate of 4 days for every 1 day paid.

**2. Terminating employees**

Eligible employees (or their estates) who separate from state service due to retirement or death may elect to receive compensation for unused sick leave at the rate of 25% of accumulated accrued sick leave. The compensation is based on the employee's salary at the time of separation.

25.40.30.c **Medical expense plans**

RCW 41.04.340 (7-9) authorizes retiring state employees to participate in medical expense plans, subject to conditions provided in statute, WAC 357-31-375, or CBAs. In lieu of remuneration for unused sick leave at retirement, agencies may, with equivalent funds, provide eligible employees with a benefit plan that provides for reimbursement for medical expenses.

25.40.30.d **Determination of the current hourly rate**

The appropriate current hourly rate for sick leave buyout compensation depends on how an eligible employee is paid. Most situations are addressed in the following examples.

- For an employee paid a monthly salary based upon an official Washington State Human Resource System Salary Schedule, divide the monthly salary rate by 174 (average number of hours in a month). The salary schedules can be found online at: <http://www.dop.wa.gov/compclass/compensation/pages/salarieschedules.aspx>.
- For an employee paid a salary based on a contract stating the number of contract days, divide the contracted salary by the number of contracted days to obtain a daily rate. Then divide the daily rate by the appropriate number of hours per day established for that contract to derive the hourly rate.
- For an employee paid a salary based on a *yearly* contract, divide the yearly salary by 12. The hourly rate is then calculated by dividing the computed monthly salary by 174 hours.
- If an employee is paid an hourly rate in accordance with an agreement negotiated between an employee organization and the state or based on an hourly rate from an official Washington State Human Resource System Salary Schedule, that hourly rate is the official rate for computing sick leave compensation. The salary schedules can be found online at: <http://www.dop.wa.gov/compclass/compensation/pages/salarieschedules.aspx>.

25.40.30.e **Exemption from retirement credit**

Do not take retirement contributions on payments for sick leave buyouts. Compensation for unused sick leave is not used in computing retirement allowances.

- LEOFF Plan 2:
  - On or after July 1, 2002: Up to 24 consecutive months for each duty disability.
  - Prior to July 1, 2002: Up to six consecutive months for each duty disability.
- WSPRS: Up to six consecutive months for each duty disability.

**Note:** LEOFF Plan 1 administers temporary duty disabilities separately.

- Upon returning to work, the employee contacts DRS in order to purchase the desired amount of service credit.
- Upon receipt of payment for service credits by employee, DRS will invoice the employer for employer contributions, plus interest.

25.40.40.e

**Formula to calculate sick leave to be restored**

<u>Semi-monthly salary</u>		
Hours available for pay period when time loss payment made	=	Actual hourly rate
<u>Time loss dollar value</u>		
Actual hourly rate during payment period	=	Amount of sick leave hours to be restored

**Example:** Time loss payment of \$400 received or refunded to the agency. The employee’s semi-monthly salary was \$850 and the number of available hours in the 11 day pay period when the time loss payment was calculated was 88 (8 x 11).\*

1.  $\frac{\$850}{88} = \$9.66$  Actual hourly rate
2.  $\frac{\$400}{\$9.66} = \$41.40$  Sick leave hours to restore

**\*Note:** Available hours are based on how many days are in a particular semi-monthly pay period and may vary depending on pay period.

25.40.40.f **FTE adjustment for restored sick leave hours**

When sick leave hours are restored in a sick leave recovery situation, a comparable FTE reduction is to be recorded when the sick leave is taken and recovered in the same fiscal period. The calculation for the monthly FTE adjustment, based on the example above is:

$$\frac{41.40 \text{ hrs}}{174} = .24 \text{ FTEs}$$

**25.40.50 Recognition leave**

January 1, 2009

WAC 357-31-565 and certain collective bargaining agreements authorize employers who have received performance management confirmation to grant employees up to five (5) days of paid leave within a twelve-month period to recognize outstanding accomplishments or the achievement of pre-defined work goals by individual employees or units.

Leave granted under this provision is not payable upon layoff, dismissal, separation, or resignation or transferable between employers. Accordingly, it need not be accrued at fiscal year end.

**25.40.60 Temporary salary reduction leave**

July 1, 2013

Engrossed Substitute Senate Bill (ESSB) 5860(1)(3) provides that if an employee subject to three percent salary reduction is entitled to leave, the employee will receive temporary salary reduction leave of up to five and two-tenths hours per month. The Office of Financial Management State Human Resources Division (SHRD), shall adopt rules governing the accrual and use of temporary salary reduction leave for nonrepresented employees. For represented employees, the accrual and use of temporary salary reduction leave shall be in accordance with the provisions of the collective bargaining agreements.

Temporary salary reduction leave has no cash value. In general, temporary salary reduction leave must be used prior to September 1, 2013. Refer to SHRD rules and collective bargaining agreements.



## 25.50 Payroll Deductions and Reductions

### 25.50.10

May 1, 1999

#### Introduction

Payroll deductions or reductions are amounts withheld from an employee's wages. Reductions affect gross income, deductions do not. Deductions are classified as mandatory or voluntary.

### 25.50.20

July 1, 2012

#### Mandatory (standard) deductions/reductions

#### 25.50.20.a

#### Mandatory Deductions from Gross Income

These must be deducted from employees' salaries and wages pursuant to federal or state law. Mandatory deductions include but are not limited to the following list:

<i>Mandatory Deductions</i>	<i>Description and Requirements</i>
<b>Federal Income Tax</b>	<ul style="list-style-type: none"> <li>Determine amount of withholding from employee signed federal W-4 form (Employee's Withholding Allowance Certificate).</li> <li>Check IRS publication 15 (Circular E) for any additional rules.</li> </ul>
<b>Industrial Insurance (Medical Aid)</b>	<ul style="list-style-type: none"> <li>State tax for industrial insurance benefits program.</li> <li>Administered by the Department of Labor and Industries (L&amp;I).</li> <li>Premium calculation = (Actual hours worked x L&amp;I rate); OR, (Standard monthly average of 160 hours x L&amp;I rate).</li> <li>Premium for part-time employees is calculated using actual hours.</li> <li>The L&amp;I rate is based on the assigned risk classification(s).</li> <li>Refer to RCW 51.12.035 and L&amp;I regarding mandatory Medical Aid coverage for volunteers of state agencies who have registered and accepted the volunteer services.</li> <li>Refer to L&amp;I publications for coverage, employee/employer rates, and employer reporting requirements.</li> </ul>
<b>Old Age and Survivors Insurance (OASI) and Medicare</b>	<ul style="list-style-type: none"> <li>OASI is a federal employment tax for retirement, survivors, and disability benefits. Matching contributions are required from both employees and employers.</li> <li>The Medicare federal employment employee and employer matching tax supports federal health insurance.</li> <li>The Department of Retirement Systems (DRS) administers our state's Section 218 agreement with the federal Social Security Administration.</li> <li>Check with DRS for coverage requirements.</li> <li>Refer to IRS Publication 15 (Circular E) for rates, deposit, and reporting regulations.</li> </ul>

25.50.20.b **Mandatory Reductions to Gross Income**

These reduce gross pay and are not subject to federal income tax. Deduct these amounts from gross income before calculating federal income tax for eligible employees.

<i>Reductions to Gross Income</i>	<i>Descriptions and Requirements</i>
<b>State Retirement Systems</b>	<ul style="list-style-type: none"> <li>This is the employee's paid share of the total retirement contribution.</li> </ul>
<b>Higher Education Retirement Plans</b>	<ul style="list-style-type: none"> <li>This is the employee's paid share of the Higher Education Retirement Plan. Refer to RCW 28B.10 and rules developed by specific agency governing boards.</li> </ul>

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**25.50.30 Voluntary deductions/reductions**

July 28, 2013

These options are permitted by law but require an employee's written request to authorize the payroll deduction or salary reduction. Generally, agency heads have the discretion to approve or deny requests for these types of deductions. The maximum deductions or reductions per employee are limited to the number that payroll systems can accommodate.

25.50.30.a **Voluntary Reductions from Gross Income**

These amounts reduce gross pay and are not subject to income tax. Deduct these amounts from gross income before calculating federal income tax. Participation in this type of reduction is at the employee's written request.

<i>Voluntary Reductions</i>	<i>Descriptions and Requirements</i>
<b>Deferred Compensation Plans and Tax Deferred Annuities</b>	<ul style="list-style-type: none"> <li>These are salary reductions allowed under RCW 28B.10.480 and 41.04.020.</li> <li>Either the agency head or the Department of Retirement Systems Deferred Compensation Program approves the employee's request for this type of deduction.</li> </ul>
<b>Dependent Care</b>	<ul style="list-style-type: none"> <li>This program allows eligible employees to exclude dependent care costs (like child care) from their gross income. Reductions are not subject to OASI and Medicare.</li> <li>Eligibility requirements are in RCW 41.04.600-645.</li> <li>For program details, refer to <a href="http://www.pebb.hca.wa.gov/dcap.html">http://www.pebb.hca.wa.gov/dcap.html</a>.</li> </ul>

<i>Voluntary Reductions</i>	<i>Descriptions and Requirements</i>
<b>Flexible Spending Plan</b>	<ul style="list-style-type: none"> <li>• A medical flexible spending account allows employees to set aside pretax earnings to pay eligible medical expenses.</li> <li>• Not available to employees enrolled in a consumer-directed health plan.</li> <li>• Amounts contributed must be used each plan year.</li> <li>• For more information, refer to <a href="http://www.pebb.hca.wa.gov/fsa.html">http://www.pebb.hca.wa.gov/fsa.html</a>.</li> </ul>
<b>Health Savings Account</b>	<ul style="list-style-type: none"> <li>• A health savings account (HSA) is a tax-exempt account into which employees, employers, or anyone can deposit on the employees' behalf.</li> <li>• In order to be eligible for an HSA, employees must be enrolled in a consumer-directed health plan.</li> <li>• Amounts contributed must be used to pay for IRS qualified out-of-pocket medical expenses and can accumulate from year to year.</li> <li>• For more information, refer to <a href="http://www.pebb.hca.wa.gov/cdhp.html">http://www.pebb.hca.wa.gov/cdhp.html</a>.</li> </ul>
<b>Medical Expense Plans (Voluntary Employee Benefit Associations - VEBAs)</b>	<ul style="list-style-type: none"> <li>• RCW 41.04.340 allows eligible retiring employees an option to use their accrued sick leave buyout at retirement to purchase a post-retirement medical expense reimbursement plan.</li> <li>• Also refer to WAC 357-31-375 or CBAs for program requirements.</li> </ul>

25.50.30.b

**Voluntary Miscellaneous Deductions**

These deductions reduce net pay, but do not affect gross income. Participation in these types of deductions is at the employee's written request. These deductions may also require a minimum level of participation. The most common of these deductions follow:

<i>Type of Deduction</i>	<i>Description and Explanation</i>	<i>25/100 Rule *</i>	<i>Agency Override on 25/100 Rule</i>	<i>Agency approval required</i>
<b>Banks, Savings Banks, or Saving and Loan Associations</b>	<ul style="list-style-type: none"> <li>• These institutions must be authorized to do business in this state.</li> </ul>	X	X	If < 25 in the agency X
<b>Credit Unions</b>		X	X	If < 25 in the agency X
<b>Parking Fees and Transit Benefits</b>	<ul style="list-style-type: none"> <li>• Payments for parking furnished by the agency or by the Department of Enterprise Services. Deductions shall be pretax, to the extent possible, for qualified parking and transit benefits as allowed under the federal internal revenue code.</li> </ul>			
<b>US Savings Bonds</b>	<ul style="list-style-type: none"> <li>• Deductions at certain institutions of higher education for participation in the US Savings Bond program.</li> </ul>			
<b>Board, Lodging, Uniform Deductions</b>	<ul style="list-style-type: none"> <li>• Deductions for board, lodging, or uniforms furnished by the state.</li> </ul>			
<b>Tuition, Fees, or Scholarship Contributions</b>	<ul style="list-style-type: none"> <li>• Deductions for academic tuition, fees, or scholarship contributions payable to the employing institutions.</li> </ul>			

**25**  
**Payroll**

<i>Type of Deduction</i>	<i>Description and Explanation</i>	<i>25/100 Rule *</i>	<i>Agency Override on 25/100 Rule</i>	<i>Agency approval required</i>
<b>Dues and Other Fees</b>	<ul style="list-style-type: none"> <li>Membership dues for professional organizations formed primarily for public employees or college and university professors.</li> </ul>	X		
<b>Labor or Employee Organization Dues</b>	<ul style="list-style-type: none"> <li>Per RCW 41.04.230, dues (including representation and other mandatory fees) authorized under a collective bargaining agreement if not already provided under the provisions of Chapters 41.76 or 41.80 RCW or other statutory authority.</li> <li>Organizations of 500 or more may have payroll deduction for employee benefit programs.</li> </ul>	X		
<b>Funds, Committees, or Subsidiary Organizations Maintained by Labor or Employee Organizations</b>	<ul style="list-style-type: none"> <li>Per RCW 41.04.230 (6), employees may voluntarily contribute.</li> <li>Effective January 1, 2007.</li> </ul>			
<b>Health Care Authority Premiums</b>	<ul style="list-style-type: none"> <li>Premiums for contracts authorized by the Washington State Health Care Authority (HCA) (Chapters 41.04 and 41.05 RCW).</li> <li>Enrollment or assignment by the HCA to participate in a health care benefit plan, as required by RCW 41.05.065(8), shall authorize a payroll deduction of premium contributions without a written consent under the terms and conditions established by the public employees' benefits board. If an employee is overpaid due to an error related to payroll deduction of premium contributions, refer to salary overpayment recoveries in Section 25.80.</li> <li>Premiums are treated as pretax unless the employee elects to have the premium taxed. This election must be made during open enrollment.</li> </ul>			
<b>Charitable Contributions</b>	<ul style="list-style-type: none"> <li>Contributions to the state employee combined fund drive (RCW 41.04.036).</li> </ul>			
<b>Other Deductions</b>	<p><b>Per RCW 41.04.230:</b></p> <ul style="list-style-type: none"> <li>Other deductions may be authorized by the director of OFM for purposes clearly related to state employment or goals and objectives of the agency and for plans authorized by the state health care authority.</li> </ul> <p><b>Per RCW 41.04.030:</b></p> <ul style="list-style-type: none"> <li>Other Health, Accident, Disability, and Life Insurance - Deductions for employee chosen insurance carriers.</li> </ul>	X		X

\*This means minimum participation of 25 or more employees in one agency or 100 employees statewide.

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**25.70.30**  
July 1, 2013

**Amounts due to deceased employees**

When an employee dies, promptly record the amount owed to the employee in GL Code 5145 “Due to Deceased Employees’ Estate.” Refer to Subsection 85.34.30 for accounting procedures related to amounts due to deceased employees.

The term “amount owed to the deceased” means amounts owed for labor or services performed by the deceased and/or expense reimbursements or allowances.

25.70.30.a

**Cases in which the court has appointed a personal representative**

If the deceased employee’s estate is in probate (a court action has been filed to distribute the deceased’s estate), and the court has appointed a personal representative, then the entire amount owing to the deceased employee is to be paid to the personal representative (personal representatives may also be referred to as executors or administrators).

The agency is to require a copy of the court order appointing the personal representative before paying the amount due the deceased employee. Generally, orders appointing personal representatives will come from the state superior court. If a tribal court is involved in an inheritance case and an agency is presented with a tribal court order, contact your agency’s OFM Accounting Consultant.

25.70.30.b

**Cases in which no personal representative has been appointed**

If no personal representative has been appointed by a court on behalf of the deceased’s estate, then certain relatives can claim the amount due to the deceased employee. The agency must require proof of the claimant’s relationship to the deceased employee before distributing any of the amounts owed to the deceased to the claimant. This proof is accomplished when the claimant completes the *Claim for Indebtedness of the State of Washington to Deceased Employee* form. Using the declaration form is easiest for most claimants, particularly those residing out of state, because it does not require the document to be signed in front of a notary public.

The specific relatives who can file a claim for indebtedness are set forth in RCW 49.48.120. They are as follows in the order of priority: the surviving spouse or domestic partner registered in the state of Washington of the deceased; if there is no surviving spouse or domestic partner registered in the state of Washington of the deceased, then the deceased’s surviving child or children; if the deceased had no surviving child or children, then the deceased’s parent or parents.

Refer to Subsection 25.70.30.d for instructions involving surviving spouses or domestic partners registered in the state of Washington who have a community property agreement. If none of these relatives survives the deceased, then the state can release the amount owed to the deceased only to the personal representative of the deceased's estate unless the provisions of Subsection 25.70.30.e apply.

*Note: Effective July 22, 2011, RCW 26.60.090 authorizes a legal union of two persons of the same sex that was validly formed in another jurisdiction, and that is substantially equivalent to a domestic partnership under state law, to be recognized as a valid domestic partnership and treated the same as a domestic partnership registered in the state of Washington regardless of whether it bears the name domestic partnership. Whenever "domestic partner" is used in this section, refer to this note for clarification.*

*The state of Washington does not permit the creation of common law marriages. Couples must obtain a license and the ceremony must be solemnized in order for the marriage to be valid (refer to RCW 26.04.050).*

*However, a common law marriage created in another state will be recognized as valid in the state of Washington if the common law marriage was recognized as a valid marriage in the state where created (refer to RCW 26.04.020(3)). The following jurisdictions recognize common law marriages: Alabama; Colorado; District of Columbia; Georgia (if created before 1/1/1997); Idaho (if created before 1/1/1996); Iowa; Kansas; Montana; New Hampshire; Ohio (if created before 10/10/1991); Oklahoma (if created before 11/1/1998); Pennsylvania (if created before 1/1/2005); Rhode Island; South Carolina; Texas; and Utah.*

If the deceased has multiple surviving children, then the agency can pay only the representative portion of the amount owed to the deceased to a child, absent an agreement signed by all of the deceased's children that the child signing the Claim Form may accept the amount owed to the deceased on behalf of all the deceased's surviving children. For example, if the deceased has three surviving children, and only one child filed a claim form, the agency could pay that child only one-third of the total amount the agency owed the deceased, subject to the dollar restrictions in Subsection 25.70.30.c.

A child of the deceased employee who has been declared emancipated under Chapter 13.64 RCW may still file the claim form for the amounts due the deceased. While children who are minors (under 18) must have a guardian or other legal representative file the claim form on their behalf, an emancipated minor is considered an adult for these purposes.

If the deceased is survived by both parents who are divorced or the domestic partnership registered in the state of Washington has been dissolved – then each must file a claim form and the agency should pay each parent half of the total amount owed to the deceased, subject to the dollar restrictions in Subsection 25.70.30.c. If the parents are still married or domestic partners registered in the state of Washington, then either may file the claim form and the agency should pay the entire amount subject to the dollar restrictions in Subsection 25.70.30.c to that parent.

25.70.30.c

**Payments to the relatives in Subsection 25.70.30.b are limited to \$12,500 or less**

Even if the state owes the deceased more than \$12,500, the agency can only pay to the appropriate relative an amount not exceeding \$12,500, unless the provisions of Subsections 25.70.30.d or 25.70.30.e apply or a personal representative has been appointed by the court.

Starting July 1, 2005, and every biennium thereafter, the director of the Office of Financial Management (OFM) may adjust the amount of indebtedness that can be paid for a claim to a level not to exceed the percentage increase in the consumer price index for Seattle. Adjusted dollar amounts of indebtedness shall be rounded to the nearest five hundred dollar limit. Refer to RCW 49.48.120.

**CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE  
RCW 49.48.120  
(AFFIDAVIT FORM)**

STATE OF WASHINGTON  
\_\_\_\_\_ COUNTY

Warrant/Check No(s) \_\_\_\_\_  
Fund \_\_\_\_\_

1. In the matter of the amounts due to the deceased employee \_\_\_\_\_ employed by  
(Print legal name of deceased employee)  
\_\_\_\_\_ of the state of Washington at the time of his/her death.  
(Name of state agency)

2. I am (check one of the following):

- The legally married spouse or domestic partner registered in the state of Washington of the deceased;
- A child of the deceased (if multiple children of the deceased, each child must sign a claim form to obtain proportionate share of the amounts due to the deceased employee unless all children sign a separate form that states one child, on behalf of all children, can take entire portion owed to the deceased); or
- A parent of the deceased (if parents of the deceased are married or domestic partners registered in the state of Washington, only one parent need sign the claim form; if parents are divorced or their domestic partnership registered in the state of Washington has been dissolved, each must sign separate claim forms and each will receive half of what is owed to the deceased).

3. No personal representative, executor or administrator of the deceased employee's estate has been appointed.

4. Check one of the following:

- Claim is made for the amount due to the deceased employee for labor, services performed and/or expense reimbursements or allowances, not exceeding the sum of \$12,500\*, or

\*Beginning July 1, 2013, an amount calculated pursuant to RCW 49.48.120(2) (increase based on the Seattle CPI).

- Claim is made for the full amount due to the deceased employee for labor, services performed or expense reimbursements or allowances which claim is allowed because the deceased employee and the claimant had entered into a community property agreement (CPA) (attach copy of the agreement), the CPA was executed in good faith, was not rescinded by the parties before the deceased employee's death, and upon the death of the deceased employee, the indebtedness owing to the employee became the sole property of the surviving spouse or domestic partner registered in the state of Washington.

\_\_\_\_\_  
Signature of Claimant Date

Subscribed to and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Notary Public for the state of Washington, residing at

**CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE**  
**RCW 49.48.120**  
(DECLARATION FORM)

STATE OF WASHINGTON  
\_\_\_\_\_ COUNTY

Warrant/Check No(s) \_\_\_\_\_  
Fund \_\_\_\_\_

1. In the matter of the amounts due to the deceased employee \_\_\_\_\_ employed by  
(Print legal name of deceased employee)  
\_\_\_\_\_ of the state of Washington at the time of his/her death.  
(Name of state agency)

2. \_\_\_\_\_ declares under penalty of perjury that he or she is:  
(Name of Claimant)

- The legally married spouse or domestic partner registered in the state of Washington of the deceased;
- A child of the deceased (if multiple children of the deceased, each child must sign a claim form to obtain proportionate share of amounts due to the deceased unless all children sign a separate form that states one child, on behalf of all children, can take entire portion owed to the deceased); or
- A parent of the deceased (if parents of the deceased are married or domestic partners registered in the state of Washington, only one parent need sign the claim form; if parents are divorced or their domestic partnership registered in the state of Washington has been dissolved, each must sign separate claim forms and each will receive half of what is owed to the deceased).

3. No personal representative, executor or administrator of the deceased employee's estate has been appointed.

4. Check one of the following:

- Claim is made for the amount due to the deceased employee for labor, services performed and/or expense reimbursements or allowances, not exceeding the sum of \$12,500\*, or

\*Beginning July 1, 2013, an amount calculated pursuant to RCW 49.48.120(2) (increase based on the Seattle CPI).

- Claim is made for the full amount due to the deceased employee for labor, services performed or expense reimbursements or allowances which claim is allowed because the deceased employee and the claimant had entered into a community property agreement (CPA) (attach copy of the agreement), the CPA was executed in good faith, was not rescinded by the parties before the deceased employee's death, and upon the death of the deceased employee, the indebtedness owing to the employee became the sole property of the surviving spouse or domestic partner registered in the state of Washington.

\_\_\_\_\_  
Signature of Claimant

\_\_\_\_\_  
Date

**CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE  
MULTIPLE CHILDREN  
RCW 49.48.120  
(AFFIDAVIT FORM)**

STATE OF WASHINGTON  
\_\_\_\_\_ COUNTY

Warrant/Check No(s) \_\_\_\_\_  
\_\_\_\_\_  
Fund \_\_\_\_\_

1. In the matter of the amounts due to the deceased employee \_\_\_\_\_ employed by \_\_\_\_\_  
(Print legal name of deceased employee)  
\_\_\_\_\_ of the state of Washington at the time of his/her death.  
(Name of state agency)
2. We are the children of the deceased.
3. We, the undersigned, agree that our sibling \_\_\_\_\_ shall accept the entire amount due to the deceased  
(Name of sibling)  
on our behalf.
4. No personal representative, executor or administrator of the deceased employee's estate has been appointed.
5. Claim is made for the amount due to the deceased employee for labor, services performed and/or expense reimbursements or allowances, not exceeding the sum of \$12,500\*.

\*Beginning July 1, 2013, an amount calculated pursuant to RCW 49.48.120(2) (increase based on the Seattle CPI).

\_\_\_\_\_  
Signature of Claimant Date

Subscribed to and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
*Notary Public for the state of Washington, residing at*

\_\_\_\_\_  
Signature of Claimant Date

Subscribed to and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
*Notary Public for the state of Washington, residing at*

**CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE  
MULTIPLE CHILDREN - continued**

\_\_\_\_\_  
Signature of Claimant Date

Subscribed to and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
*Notary Public for the state of Washington, residing at*

\_\_\_\_\_  
Signature of Claimant Date

Subscribed to and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
*Notary Public for the state of Washington, residing at*

*Note: Additional signature lines may be added as needed.*

**CLAIM FOR INDEBTEDNESS OF STATE OF WASHINGTON TO DECEASED EMPLOYEE  
MULTIPLE CHILDREN  
RCW 49.48.120  
(DECLARATION FORM)**

STATE OF WASHINGTON  
\_\_\_\_\_ COUNTY

Warrant/Check No(s) \_\_\_\_\_  
\_\_\_\_\_  
Fund \_\_\_\_\_

1. In the matter of the amounts due to the deceased employee \_\_\_\_\_ employed by \_\_\_\_\_  
(Print legal name of deceased employee)  
\_\_\_\_\_ of the state of Washington at the time of his/her death.  
(Name of state agency)
2. The undersigned claimants declare under penalty of perjury that they are the children of the deceased.
3. We, the undersigned, agree that our sibling \_\_\_\_\_ shall accept the entire amount due to the deceased on our behalf.  
(Name of sibling)
4. No personal representative, executor or administrator of the deceased employee's estate has been appointed.
5. Claim is made for the amount due to the deceased employee for labor, services performed and/or expense reimbursements or allowances, not exceeding the sum of \$12,500\*.

\*Beginning July 1, 2013, an amount calculated pursuant to RCW 49.48.120(2) (increase based on the Seattle CPI).

_____ Signature of Claimant	_____ Date

*Note: Additional signature lines may be added as needed.*



## Chapter 75 - Uniform Chart of Accounts

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### **75.10 Coding Structures**

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75.10.10	About the uniform chart of accounts	July 1, 2010
75.10.20	Descriptions of the code types	July 1, 2010

### **75.20 Agency Codes and Authorized Abbreviations**

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75.20.10	Sequential by code number	Dec. 6, 2012
75.20.20	Alphabetical by title	Dec. 6, 2012
75.20.30	Sequential by code number within functional group	Dec. 6, 2012

### **75.30 Fund / Account Codes**

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75.30.10	GAAP fund types	June 1, 2011
75.30.20	Cash and budget type codes	July 1, 2013
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2002
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	July 1, 2013
75.30.50	Account codes: sequential by code number	July 1, 2013
75.30.60	Account codes: alphabetical by title	July 1, 2013

### **75.40 General Ledger Account Codes**

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75.40.10	Sequential by code number	July 1, 2013
75.40.20	Sequential by code number with description	July 1, 2013

75  
Uniform Chart of Accounts

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**75.50 Expenditure Authority Codes**

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75.50.10	Expenditure authority type and expenditure character codes with descriptions	June 1, 2009
75.50.20	Operating expenditure authority codes	April 1, 2009
75.50.30	Capital expenditure authority codes	April 1, 2009
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	June 1, 2009

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**75.60 Statewide Program Codes**

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75.60.10	Sequential by code number with descriptions	June 1, 2004
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**75.65 Statewide Project Type Codes**

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75.65.10	Information technology data needs	July 1, 2010
75.65.20	Special provisions for information technology project type coding	July 1, 2010
75.65.30	Sequential by code number with descriptions	July 1, 2010

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**75.70 Object/Subobject/Sub-subobject Codes**

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75.70.10	Sequential by code number	July 1, 2013
75.70.20	Sequential by code number with description	July 1, 2013

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**75.80 Revenue Source Codes**

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75.80.10	Categories of revenue	June 1, 2004
75.80.20	Major revenue source code descriptions	July 1, 2003
75.80.30	Sequential by code number	July 1, 2013
75.80.40	Sequential by code number with description	July 1, 2013



## 75.30 Fund / Account Codes

### 75.30.10 GAAP fund types

June 1, 2011

FUND TYPE TITLE	FUND TYPE CODE
<b>1. GOVERNMENTAL FUNDS:</b>	
General Fund	AA
Special Revenue Funds	BA
Debt Service Funds	CA
Capital Projects Funds	DA
Permanent Funds	EA
<b>2. PROPRIETARY FUNDS:</b>	
Enterprise Funds	FA
Internal Service Funds	GA
<b>3. FIDUCIARY FUNDS:</b>	
Private-Purpose Trust Funds	HA
Investment Trust Funds	HB
Pension (and Other Employee Benefit) Trust Funds	HC
Agency Funds	HD
<b>4. GENERAL CAPITAL ASSETS &amp; LONG-TERM OBLIGATIONS:</b>	
General Capital Assets Subsidiary Account	IA
General Long-Term Obligations Subsidiary Account	JA
<b>5. DISCRETE COMPONENT UNITS:</b>	
Proprietary Fund Type Component Units	MA

## Uniform Chart of Accounts

**75.30.20**

July 1, 2013

**Cash and budget type codes****CODE****CASH TYPE**

Cash type codes are used to indicate the custody, restrictions or usage of cash and investments within an account. They are used to determine and control the cash related general ledger codes used in an account. The cash type for all state accounts is presented in Subsection 75.30.50.

1

**Treasury Account**

Cash is on deposit in and under the control of the State Treasurer. Treasury accounts are subject to expenditure authority unless specifically exempted.

2

**Treasury Trust Account**

Cash is not always required by law to be within the treasury, but is placed in the custody of the State Treasurer. Treasury Trust accounts are not always subject to expenditure authority.

3

**Local Account**

Cash is on deposit in a local bank account under the control of the agency. The local bank must be an approved public depository, as designated by the Public Deposit Protection Commission. Local accounts are not appropriated.

4

**Local Government Investment Pool**

Public funds as defined in RCW 43.250.020 that are on deposit in the Public Funds Investment Account, Account 523. The State Treasurer prescribes the rules for the operation of the Public Funds Investment Account, invests the funds on deposit, and separately tracks the activity/balances of each participant.

5

**Non-Cash Account**

These accounts are used to facilitate transfers from agency operating accounts into special budgeted allocation accounts. Currently there are no non-cash accounts. No cash is recorded in these accounts, only revenues and expenditures.

**Note:** In Treasury and Treasury Trust Accounts, cash closes to the administering agency at the end of each biennium, with the exception of the Agency Funds and Accounts 03K, 277, 290 and 419.

## Uniform Chart of Accounts

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**CODE                      BUDGET TYPE**


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Budget type codes are used to designate the degree to which an account is subject to expenditure authority and allotment control. The budget type for all state accounts is presented in Subsection 75.30.50.

- A                      Appropriated Account**
- Appropriated accounts require legislative authorization for an agency to make expenditures and incur obligations for specific purposes from designated resources available or estimate to be available during a specific period of time. The agency spending (allotment) plan is subject to review and approval by the Office of Financial Management (OFM).
- B                      Budgeted (Nonappropriated/Allotted) Account**
- Budgeted accounts do not require legislative authorization for an agency to make expenditures and incur obligations. However, the agency spending (allotment) plan from designated resources available or estimated to be available during a specific period of time, is subject to review and approval by the OFM.
- H                      Nonappropriated/Nonallotted (Higher Education Special) Account**
- Nonappropriated/nonallotted higher education accounts do not require legislative appropriation nor OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. This category is used by the institutions of higher education and consists of the following seven accounts: 143, 145, 147, 148, 443, and 505. All are local cash type 3.
- M                      Mixed (Partial Appropriated or Allotted/ Partial Nonappropriated) Account**
- Specific portions of mixed accounts require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. The remaining parts of the disbursements from a mixed account are not subject to either expenditure authority or spending plan approval. This category consists of the following accounts: 045, 11V, 133, 14F, 15B, 17B, 17R, 419, 422, 470, 496, 540, 544, 551, 600, 608, 609, 645, 759, 788, and 833.
- N                      Nonappropriated/Nonallotted Account**
- Nonappropriated/nonallotted accounts do not require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time.

**75.30.30**

July 1, 2002

**Fund types and subsidiary accounts –  
government-wide statement codes**

<b>FUND TYPE TITLE</b>	<b>GOVERNMENT-WIDE CODE</b>
<b>1. GOVERNMENTAL FUNDS:</b>	
General Fund	1
Special Revenue Funds	1
Debt Service Funds	1
Capital Projects Funds	1
Permanent Funds	1
<b>2. PROPRIETARY FUNDS:</b>	
Enterprise Funds	2
Internal Service Funds	1
<b>3. FIDUCIARY FUNDS:</b>	
Private-Purpose Trust Funds	-
Investment Trust Funds	-
Pension (and Other Employee Benefit) Trust Funds	-
Agency Funds	-
<b>4. GENERAL CAPITAL ASSETS &amp; LONG-TERM OBLIGATIONS:</b>	
General Capital Assets Subsidiary Account	1
General Long-Term Obligations Subsidiary Account	1
<b>5. DISCRETE COMPONENT UNITS:</b>	
Proprietary Fund Type Component Units	-

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
11K	BE	BA	0550	A	1	9323	Washington Auto Theft Prevention Authority Account
11M	AC	AA	3870	B	2	9321	Poet Laureate Account
11N	AZ	AA	3550	A	1	9321	Heritage Barn Preservation Account
11P	BF	BA	3030	B	2	9324	Large On-Site Sewage Systems Account
11R	AZ	AA	3030	B	2	9323	Hospital Infection Control Grant Account
11V	BE	BA	3050	M	2	9323	Veteran Estate Management Account
11W	AC	AA	4610	A	1	9324	Water Quality Capital Account
120	BE	BA	5400	A	1	9323	Administrative Contingency Account
125	AC	AA	4610	A	1	9324	Site Closure Account
126	BF	BA	4950	B	2	9324	Agricultural Local Account
128	BF	BA	4950	B	2	9324	Grain Inspection Revolving Account
12A	AC	AA	1030	B	2	9321	Tourism Enterprise Account
12B	AZ	AA	1030	A	1	9324	Green Energy Incentive Account Subaccount of the Energy Freedom Account
12C	BE	BA	1030	A	1	9323	Affordable Housing for All Account
12E	BE	BA	3000	B	2	9323	Assisted Living Facility Temporary Management Account
12F	BD	BA	1000	B	2	9321	Manufactured/Mobile Home Dispute Resolution Program Account
12G	BF	BA	4770	B	2	9324	Rockfish Research Account
12H	BD	BA	2450	N	2	9323	Uniformed Service Shared Leave Pool Account
12J	AC	AA	4670	A	1	9324	Boating Activities Account
12K	AZ	AA	4780	A	1	9324	Puget Sound Scientific Research Account
12L	AC	AA	4650	B	2	9324	Outdoor Education and Recreation Program Account
12M	BD	BA	0850	A	1	9321	Charitable Organization Education Account
12N	BG	BA	3400	N	2	9310	GET Ready for Math and Science Scholarship Account
12P	AC	AA	3600	B	2	9324	Geoduck Aquaculture Research Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
12R	AC	AA	1030	A	1	9323	Independent Youth Housing Account
12T	BE	BA	3000	A	1	9323	Traumatic Brain Injury Account
12V	GF	GA	1070	B	2	9400	Public Employees' Benefits Board Medical Benefits Administration Account
12W	AZ	AA	3050	A	1	9323	Veterans Conservation Corps Account
131	AC	AA	4950	B	2	9325	Fair Account
132	AZ	AA	1030	B	2	9324	State Trade Fair Account
133	BE	BA	3570	M	2	9323	Children's Trust Account
134	BE	BA	5400	A	1	9323	Employment Services Administrative Account
138	BD	BA	1600	A	1	9321	Insurance Commissioner's Regulatory Account
141	BD	BA	2250	B	3	9238	Federal Seizure Account
143	BG	BA	3650	H	3	9230	Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
144	BA	BA	4070	A	1	9234	Transportation Improvement Account
145	BG	BA	LCLO	H	3	9230	Institutions of Higher Education - Grants and Contracts Account
146	BD	BA	4670	A	1	9321	Firearms Range Account
147	BG	BA	6990	H	3	9310	Institutions of Higher Education – Plant Account
148	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Dedicated Local Account
149	BG	BA	LCLO	B	3	9310	Institutions of Higher Education - Operating Fees Account
14A	BF	BA	4770	A	1	9324	Wildlife Rehabilitation Account
14B	AC	AA	1050	A	1	9250	Budget Stabilization Account
14C	AZ	AA	4780	A	1	9324	Puget Sound Recovery Account
14E	BD	BA	0850	B	2	9330	Washington State Heritage Center Account
14F	AC	AA	2350	M	2	9323	Family Leave Insurance Account
14G	AZ	AA	4770	A	1	9324	Ballast Water Management Account
14H	AC	AA	1030	A	1	9325	Community Preservation and Development Authority Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
16L	BE	BA	5400	B	2	9323	Accessible Communities Account
16M	BD	BA	2400	B	1	9321	Appraisal Management Company Account
16N	BE	BA	3050	B	2	9323	Disabled Veterans Assistance Account
16P	BF	BA	4610	A	1	9324	Marine Resources Stewardship Trust Account
16R	AC	AA	1050	B	2	9324	Multiagency Permitting Team Account
16T	BF	BA	4610	B	2	9324	Product Stewardship Programs Account
16V	AC	AA	4610	A	1	9324	Water Rights Processing Account
16W	BE	BA	1070	A	1	9323	Hospital Safety Net Assessment Account
172	BE	BA	1070	B	1	9323	Basic Health Plan Trust Account
173	BF	BA	4610	A	1	9324	State Toxics Control Account
174	BF	BA	4610	A	1	9324	Local Toxics Control Account
176	BF	BA	4610	A	1	9324	Water Quality Permit Account
177	AZ	AA	0550	A	1	9321	Judicial Retirement Administrative Account
17A	KC	HD	1400	N	2	N/A	County Enhanced 911 Excise Tax Account
17B	AC	AA	3570	A	1	9323	Home Visiting Services Account
17C	AC	AA	6990	A	1	9310	Opportunity Express Account
17E	AC	AA	7000	A	1	9321	State Efficiency and Restructuring Account
17F	AC	AA	3400	A	1	9310	Washington Opportunity Pathways Account
17H	BE	BA	1030	B	2	9323	Washington Global Health Technologies and Product Development Account
17K	AC	AA	1070	A	1	9323	Basic Health Plan Stabilization Account
17L	BD	BA	1030	B	2	9321	Foreclosure Fairness Account
17M	BE	BA	3570	B	2	9311	Individual-Based/Portable Background Check Clearance Account
17N	BB	BA	4050	A	1	9320	Complete Streets Grant Program Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
17P	BB	BA	4050	A	1	9320	State Route Number 520 Civil Penalties Account
17R	AC	AA	3400	M	2	9310	Aerospace Training Student Loan Account
17T	BE	BA	1070	A	1	9240	Health Benefit Exchange Account
17V	BE	BA	2400	B	2	9323	Volunteer Firefighters Account
17W	BB	BA	2400	A	1	9320	Limousine Carriers Account
180	BD	BA	1100	B	2	9321	Local Government Administrative Hearings Account
182	BF	BA	4610	A	1	9324	Underground Storage Tank Account
184	BD	BA	3900	B	3	9311	Local Museum Account - Washington State Historical Society
185	BD	BA	3950	B	3	9311	Local Museum Account - Eastern Washington State Historical Society
186	BA	BA	4060	A	1	9234	County Arterial Preservation Account
189	BF	BA	4900	B	2	9324	Clarke-McNary Account
18A	BD	BA	1350	B	2	9321	Investing in Innovation Account
18B	AC	AA	4610	A	1	9324	Columbia River Basin Taxable Bond Water Supply Development Account
18C	AZ	AA	3500	B	2	9311	Native Education Public-Private Partnership Account
18E	BD	BA	3500	B	2	9311	Educator Certification Processing Account
18F	AZ	AA	3500	B	2	9311	High School Completion Account
18G	AC	AA	3400	B	2	9310	Opportunity Scholarship Match Transfer Account
18H	AC	AA	3400	A	1	9310	Opportunity Expansion Account
18J	BA	BA	4050	A	1	9320	Capital Vessel Replacement Account
18K	AC	AA	2280	A	1	9321	24/7 Sobriety Account
18L	BF	BA	4770	A	1	9324	Hydraulic Project Approval Account
18M	BE	BA	2400	B	2	9311	Music Matters Awareness Account
18N	AZ	AA	2150	B	2	9321	Damage Prevention Account
18P	AC	AA	1030	B	2	9323	Shelter to Housing Project Account
18R	BE	BA	2400	B	2	9321	Seattle Sounders FC Account
18T	AC	AA	3000	A	1	9323	Child and Family Reinvestment Account
18V	AZ	AA	3500	B	2	9311	Science, Technology, Engineering, and Mathematics Education Lighthouse Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
18W	BB	BA	4050	A	1	9320	Public Transportation Grant Program Account
190	BF	BA	4900	B	2	9324	Forest Fire Protection Assessment Account
193	BF	BA	4900	B	2	9324	State Forest Nursery Revolving Account
195	BF	BA	1030	B	2	9238	Energy Account
196	JD	HA	1400	B	2	9400	Unclaimed Personal Property Account
197	BD	BA	0400	B	2	9321	Statute Law Committee Publications Account
198	BF	BA	4900	B	2	9324	Access Road Revolving Account
199	BF	BA	4610	A	1	9324	Biosolids Permit Account
19A	BE	BA	1070	A	1	9323	Medicaid Fraud Penalty Account
19B	BE	BA	3510	B	2	9323	School for the Blind Account
19C	BF	BA	4900	A	1	9324	Forest Practices Application Account
19E	BD	BA	2400	B	2	9321	4-H Programs Account
19F	BE	BA	2400	B	2	9311	Seattle Seahawks Account
19G	BF	BA	4610	A	1	9324	Environmental Legacy Stewardship Account
19H	BE	BA	3530	B	2	9323	Center for Childhood Deafness and Hearing Loss Account
19J	AC	AA	2150	B	2	9321	Universal Communications Services Account
19K	AC	AA	4610	A	1	9242	Yakima Integrated Plan Implementation Account
200	BF	BA	4770	A	1	9242	Regional Fisheries Enhancement Salmonid Recovery Account
201	BA	BA	2400	A	1	9320	DOL Services Account
202	BE	BA	3030	A	1	9323	Medical Test Site Licensure Account
203	BB	BA	4050	A	1	9320	Passenger Ferry Account
204	BD	BA	2200	A	1	9321	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
205	BE	BA	1030	B	2	9323	Mobile Home Park Relocation Account
206	BE	BA	3100	B	2	9323	Cost of Supervision Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
207	BF	BA	4610	A	1	9324	Hazardous Waste Assistance Account
209	BF	BA	4770	B	2	9324	Regional Fisheries Enhancement Group Account
20A	BF	BA	2400	B	2	9324	State Flower Account
20B	BF	BA	4610	A	1	9324	Brownfield Redevelopment Trust Fund Account
20C	AC	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Taxable Bond Account
20R	BF	BA	4610	A	1	9324	Radioactive Mixed Waste Account
210	BD	BA	2250	B	2	9321	Fire Protection Contractor License Account
213	BE	BA	3050	B	2	9323	Veterans' Emblem Account
214	BE	BA	3030	B	2	9323	Temporary Worker Housing Account
215	BA	BA	4050	A	1	9234	Special Category C Account
216	BF	BA	4610	A	1	9324	Air Pollution Control Account
217	BF	BA	4610	A	1	9324	Oil Spill Prevention Account
218	BB	BA	4050	A	1	9320	Multimodal Transportation Account
219	BF	BA	4610	A	2	9324	Air Operating Permit Account
222	BF	BA	4610	A	1	9324	Freshwater Aquatic Weeds Account
223	BF	BA	4610	A	1	9324	Oil Spill Response Account
225	BD	BA	2250	A	2	9323	Fingerprint Identification Account
226	BD	BA	2250	B	3	9321	State Seizures Account
234	BD	BA	2350	A	1	9325	Public Works Administration Account
235	BD	BA	3030	A	1	9323	Youth Tobacco Prevention Account
237	BF	BA	4650	A	1	9324	Recreation Access Pass Account
241	CA	CA	0100	N	3	9252	COP Account – Ecology Building
244	AC	AA	4670	A	1	9242	Habitat Conservation Account
245	DA	DA	1050	A	1	9248	Public Safety Reimbursable Bond Account
246	DB	DA	6990	A	1	9310	Community and Technical College Forest Reserve Account
252	DB	DA	LCLO	N	3	9230	Higher Education Non-Proprietary Local Capital Account
253	AC	AA	7000	A	1	9310	Education Construction Account
259	BF	BA	4770	B	2	9324	Coastal Crab Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
260	BG	BA	3600	A	1	9310	UW Operating Fees Account
262	BD	BA	2350	A	1	9321	Manufactured Home Installation Training Account
263	BD	BA	1030	A	1	9321	Community and Economic Development Fee Account
264	AZ	AA	1030	A	1	9321	Washington State Economic Development Commission Account
267	BF	BA	4670	A	1	9324	Recreation Resources Account
268	BF	BA	4670	A	1	9324	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
269	BF	BA	4650	A	1	9324	Parks Renewal and Stewardship Account
271	BG	BA	3650	A	1	9310	WSU Operating Fees Account
274	BE	BA	3000	B	2	9323	Adult Family Home Account
275	BG	BA	3750	A	1	9310	CWU Operating Fees Account
277	BD	BA	7000	B	1	9321	State Agency Parking Account
281	BB	BA	2400	A	2	9320	Impaired Driving Safety Account
283	BE	BA	3000	A	2	9240	Juvenile Accountability Incentive Account
285	AZ	AA	1030	A	1	9325	Growth Management Planning and Environmental Review Account
289	DA	DA	1790	A	1	9330	Thurston County Capital Facilities Account
290	AC	AA	7000	B	2	9372	Savings Incentive Account
291	AC	AA	3500	A	1	9321	Education Savings Account
294	BF	BA	4770	B	2	9324	Sea Cucumber Dive Fishery Account
295	BF	BA	4770	B	2	9324	Sea Urchin Dive Fishery Account
296	BF	BA	4610	A	1	9324	Columbia River Basin Water Supply Revenue Recovery Account
297	BD	BA	2150	A	2	9324	Pipeline Safety Account
298	BD	BA	2400	B	2	9324	Geologists' Account
300	BD	BA	1020	B	2	9321	Financial Services Regulation Account
303	CB	CA	0100	A	1	9340	Highway Bond Retirement Account
304	CB	CA	0100	A	1	9340	Ferry Bond Retirement Account
305	CB	CA	0100	A	1	9340	Transportation Improvement Board Bond Retirement Account
315	BE	BA	1950	B	1	9323	Dedicated Marijuana Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
319	BE	BA	3030	A	1	9323	Public Health Supplemental Account
320	BF	BA	4770	B	2	9324	Puget Sound Crab Pot Buoy Tag Account
328	BE	BA	2270	B	2	9323	Criminal Justice Training Commission Firing Range Maintenance Account
347	CA	CA	3650	B	1	9340	Washington State University Bond Retirement Account
348	CA	CA	3600	B	1	9340	University of Washington Bond Retirement Account
355	AC	AA	7000	A	1	9244	State Taxable Building Construction Account
357	DB	DA	7000	A	1	9230	Gardner-Evans Higher Education Construction Account
359	AC	AA	3500	A	1	9246	School Construction and Skill Centers Building Account
364	DA	DA	2450	A	1	9330	Military Department Capital Account
380	CA	CA	0100	A	1	9340	Debt-Limit General Fund Bond Retirement Account
381	CA	CA	0100	A	1	9340	Debt-Limit Reimbursable Bond Retirement Account
382	CA	CA	0100	A	1	9340	Nondebt-Limit General Fund Bond Retirement Account
383	CA	CA	0100	A	1	9340	Nondebt-Limit Reimbursable Bond Retirement Account
384	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
386	CA	CA	0100	A	1	9340	Nondebt-Limit Revenue Bond Retirement Account
387	BG	BA	3600	N	3	9310	University of Washington Facilities Bond Retirement Account
389	CD	CA	0100	A	1	9340	Toll Facility Bond Retirement Account
401	FE	FA	3100	N	1	9400	Correctional Industries Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
403	GD	GA	3600	N	3	9400	Self - Insurance Revolving Account
404	BD	BA	0900	A	1	9321	State Treasurer's Service Account
405	GA	GA	1000	A	1	9400	Legal Services Revolving Account
407	FI	FA	0850	B	1	9400	Secretary of State's Revolving Account
408	BF	BA	4610	B	1	9324	Coastal Protection Account
409	KD	HD	0900	N	2	N/A	Investment Income Account
410	GA	GA	4050	B	1	9400	Transportation Equipment Account
411	GA	GA	4900	N	2	9400	Natural Resources Equipment Account
413	FI	FA	0950	B	2	9400	Municipal Revolving Account
415	GA	GA	1050	A	1	9400	Personnel Service Account
416	BD	BA	3500	N	2	9323	Surplus and Donated Food Commodities Revolving Account
418	GF	GA	1070	A	1	9400	State Health Care Authority Administrative Account
419	GB	GA	1790	M	2	9400	Data Processing Revolving Account
421	GB	GA	1050	B	2	9400	Education Technology Revolving Account
422	GA	GA	1790	M	2	9400	Enterprise Services Account
424	BD	BA	1000	B	2	9321	Anti-Trust Revolving Account
432	BB	BA	4050	N	3	9320	King Street Railroad Station Facility Account
433	FD	FA	1160	B	3	9400	Shared Game Lottery Account
436	GA	GA	1050	B	2	9400	OFM Labor Relations Service Account
438	GF	GA	1070	B	2	9400	Uniform Dental Plan Benefits Administration Account
439	GF	GA	1070	B	2	9400	Uniform Medical Plan Benefits Administration Account
440	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Stores Account
441	BD	BA	0850	A	1	9325	Local Government Archives Account
442	FI	FA	0110	B	2	9400	Legislative Gift Center Account
443	GD	GA	LCLO	H	3	9400	Institutions of Higher Education - Data Processing Account
444	GA	GA	4770	B	2	9400	Fish and Wildlife Equipment Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
445	FB	FA	2350	B	2	9400	Self-Insured Employer Overpayment Reimbursement Account
446	FB	FA	2350	N	2	9400	Industrial Insurance Rainy Day Fund Account
448	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Printing Account
449	FI	FA	0100	N	2	9400	Certificates of Participation and Other Financing Account - Local
450	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Other Facilities Account
453	GA	GA	1470	A	2	9400	O.M.W.B.E. Enterprises Account
455	GA	GA	1050	A	1	9400	Higher Education Personnel Services Account
460	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Motor Pool Account
470	FI	FA	0850	M	2	9400	Imaging Account
471	GA	GA	2250	B	2	9400	State Patrol Nonappropriated Airplane Revolving Account
477	FD	FA	1160	N	2	9400	Lottery Investment Account
480	BD	BA	3500	B	2	9321	Financial Education Public-Private Partnership Account
482	GA	GA	3650	N	3	9400	Dairy/Forage Facility Revolving Account
483	GA	GA	0950	A	1	9400	Auditing Services Revolving Account
484	GA	GA	1100	A	1	9400	Administrative Hearings Revolving Account
485	BD	BA	1850	B	2	9321	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
489	AC	AA	7000	A	1	9321	Pension Funding Stabilization Account
490	AZ	AA	4050	B	2	9320	Regional Transportation Investment District Account
495	BB	BA	4050	N	2	9320	Toll Collection Account
496	BG	BA	3400	M	2	9310	Future Teachers Conditional Scholarship Account
497	BD	BA	1850	B	2	9321	Horse Racing Commission Class C Purse Fund Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
498	BE	BA	2400	B	2	9323	Washington State Council of Fire Fighters Benevolent Account
499	BE	BA	2400	B	2	9323	Law Enforcement Memorial Account
500	BF	BA	4610	A	1	9324	Perpetual Surveillance and Maintenance Account
501	BD	BA	1950	A	2	9321	Liquor Revolving Account
503	BG	BA	3540	B	2	9310	Tuition Recovery Trust Account
505	FH	FA	3600	H	3	9400	University of Washington - University Hospital Account
507	BF	BA	4770	A	1	9324	Oyster Reserve Land Account
508	FI	FA	LCLO	N	3	9400	Miscellaneous Enterprise Activities Account
511	BA	BA	4050	A	1	9234	Tacoma Narrows Toll Bridge Account
512	FE	FA	LCLO	N	3	9400	Institutional Stores Account
513	BF	BA	4900	A	1	9324	Derelict Vessel Removal Account
514	AZ	AA	4710	B	2	9324	Agricultural Conservation Easements Account
515	BE	BA	2250	B	2	9323	DNA Data Base Account
516	BF	BA	4950	B	2	9324	Fruit and Vegetable Inspection Account
522	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Associated Students' Account
523	IA	HB	0900	N	4	9554	Public Funds Investment Account
524	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Bookstore Account
525	KA	HD	0850	N	2	N/A	Washington State Combined Fund Drive Account
526	JD	HA	3050	N	3	9400	Veterans' Memorial Account
527	JD	HA	1400	N	3	9400	Administrator for Intestate Estates Accounts
528	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Parking Account
532	BE	BA	1030	A	1	9323	Washington Housing Trust Account
534	AC	AA	3400	N	2	9310	Washington Graduate Fellowship Trust Account
535	BA	BA	4050	A	1	9320	Alaskan Way Viaduct Replacement Project Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
536	BE	BA	3500	B	2	9240	Federal Food Service Revolving Account
539	BE	BA	3000	N	2	9323	Telephone Assistance Account
540	BE	BA	3000	M	2	9323	Telecommunications Devices for the Hearing and Speech Impaired Account
543	FI	FA	0550	A	2	9400	Judicial Information Systems Account
544	FI	FA	4620	M	2	9400	Pollution Liability Insurance Program Trust Account
545	FI	FA	4620	B	2	9400	Heating Oil Pollution Liability Trust Account
546	GE	GA	1790	B	2	9400	Risk Management Administration Account
547	GE	GA	1790	N	2	9400	Liability Account
548	AC	AA	3410	B	1	9321	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
549	BD	BA	0850	A	1	9238	Election Account
550	BA	BA	4050	A	1	9234	Transportation 2003 Account (Nickel Account)
551	AC	AA	1030	M	2	9323	Homeless Families Services Account
552	AC	AA	4710	A	2	9324	Conservation Assistance Revolving Account
553	BD	BA	0950	B	2	9321	Performance Audits of Government Account
561	BG	BA	6990	B	2	9310	Community and Technical College Innovation Account
562	BE	BA	3000	A	1	9240	Skilled Nursing Facility Safety Net Trust Fund Account
564	BF	BA	4610	A	1	9324	Water Pollution Control Revolving Administration Account
565	AZ	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Revenue Recovery Account
569	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Food Services Account
570	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Other Enterprises Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
571	BA	BA	4050	A	1	9234	Multiuse Roadway Safety Account
573	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Housing and Food Account
575	FE	FA	3100	N	3	9400	Vocational Education Revolving Account - Corrections
577	FD	FA	1160	B	3	9400	State Lottery Account
578	FD	FA	1160	A	1	9400	Lottery Administrative Account
595	BA	BA	4050	A	1	9320	Interstate 405 Express Toll Lanes Operations Account
600	BD	BA	1240	M	1	9321	Department of Retirement Systems Expense Account
601	EA	EA	1260	N	1	9230	Agricultural Permanent Account
603	EA	EA	1260	N	1	9242	Millersylvania Park Trust Account
604	EA	EA	1260	N	1	9230	Normal School Permanent Account
605	EC	EA	1260	N	1	9232	Permanent Common School Account
606	EA	EA	1260	N	1	9230	Scientific Permanent Account
607	EA	EA	1260	N	1	9230	State University Permanent Account
608	FB	FA	2350	M	1	9400	Accident Account
609	FB	FA	2350	M	1	9400	Medical Aid Account
610	FB	FA	2350	N	1	9400	Accident Reserve Account
614	HN	HC	2200	N	1	9550	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
615	HL	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 1 Account
616	HQ	HC	1240	N	1	960x	Judges' Retirement Account
620	FG	FA	5400	N	3	9545	Unemployment Compensation Account
622	FG	FA	5400	N	3	9545	Unemployment Compensation Federal Employees' Benefit Payment Account
630	HK	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 2 Account
631	HA	HC	1240	N	1	960x	Public Employees' Retirement System Plan 1 Account
632	HE	HC	1240	N	1	960x	Teachers' Retirement System Plan 1 Account
633	HR	HC	1240	N	1	960x	School Employees' Retirement System Combined Plan 2 and 3 Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
635	HH	HC	1240	N	1	960x	Public Safety Employees' Retirement System Plan 2 Account
636	KA	HD	3000	N	3	N/A	Foster Care Trust Account
641	HB	HC	1240	N	1	960x	Public Employees' Retirement System Combined Plan 2 and 3 Account
642	HF	HC	1240	N	1	960x	Teachers' Retirement System Combined Plan 2 and 3 Account
644	BE	BA	3100	N	3	9323	Community Services Revolving Account
645	BD	BA	LCLO	M	3	9232	Washington State Historical Trust Account
646	HV	HC	1240	N	2	9607	Higher Education Retirement Plan Supplemental Benefit Account
649	MZ	MA	LCL0	N	3	9400	Discrete Component Unit Processing Account
651	KA	HD	LCLO	N	3	N/A	Institutional Residents' Deposit Account
653	AC	AA	3400	N	2	9310	Washington Distinguished Professorship Trust Account
660	KA	HD	4900	N	2	N/A	Natural Resources Deposit Account
687	BH	BA	4950	N	2	9244	Rural Rehabilitation Account
688	BB	BA	4050	N	2	9320	Federal Local Rail Service Assistance Account
689	BH	BA	1030	A	1	9325	Rural Washington Loan Account
721	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Account
722	HT	HC	1240	N	1	9551	Deferred Compensation Principal Account
727	BF	BA	4610	A	1	9242	Water Pollution Control Revolving Account
729	HP	HC	0550	N	1	9550	Judicial Retirement Principal Account
730	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Reserve Account
731	BE	BA	1030	N	2	9323	Child Care Facility Revolving Account
732	BE	BA	3000	N	2	9240	Nursing Home Civil Penalties Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
733	BD	BA	1790	N	1	9330	Capitol Campus Reserve Account
734	KC	HD	0900	N	2	N/A	Centennial Document Preservation and Modernization Account
737	KC	HD	2400	N	2	N/A	High Occupancy Vehicle Account
738	JD	HA	3000	N	2	9400	DSHS Trust Account
739	GA	GA	0100	N	2	9400	Certificates of Participation and Other Financing Account - State
743	AC	AA	6990	N	2	9310	College Faculty Awards Trust Account
746	BH	BA	1030	B	2	9325	Hanford Area Economic Investment Account
747	AC	AA	3400	B	2	9310	Health Professionals Loan Repayment and Scholarship Program Account
748	AC	AA	3400	B	2	9310	Student Achievement Council Fund for Innovation and Quality Account
749	BD	BA	1050	N	2	9372	Governor's ICSEW Account
752	KA	HD	LCLO	N	3	N/A	Institutional Clearing and Transmittal Account
753	AC	AA	3000	N	3	9323	DSHS Child Support Services Account
755	BE	BA	3000	N	3	9323	Community Service Office and Division of Children and Family Services Administrators' Account
757	KA	HD	2400	N	2	N/A	Maritime Historic Restoration and Preservation Account
759	BD	BA	LCLO	M	3	9321	Miscellaneous Program Account
761	BE	BA	1070	B	2	9323	Basic Health Plan Subscription Account
763	BE	BA	3500	B	2	9323	Center for the Improvement of Student Learning Account
768	KC	HD	1400	N	1	N/A	Local Real Estate Excise Tax Account
773	BG	BA	3400	N	2	9310	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account
774	BG	BA	3600	N	2	9310	UW License Plate Account
775	KA	HD	1950	N	3	N/A	Seized Contraband Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
776	BG	BA	3650	N	2	9310	WSU License Plate Account
777	BE	BA	1030	A	1	9323	Prostitution Prevention and Intervention Account
778	BG	BA	3800	N	2	9310	WWU License Plate Account
779	BG	BA	3700	N	2	9310	EWU License Plate Account
780	BB	BA	2280	A	2	9320	School Zone Safety Account
781	AC	AA	4650	B	2	9324	Cross-State Trail Account
783	BG	BA	3750	N	2	9310	CWU License Plate Account
784	BB	BA	4050	N	2	9234	Miscellaneous Transportation Programs Account
785	BG	BA	3400	B	1	9310	State Educational Trust Fund Account
786	BG	BA	3760	N	2	9310	TESC License Plate Account
788	FK	FA	3400	M	2	9400	Advanced College Tuition Payment Program Account
789	BF	BA	4050	N	2	9324	Advanced Environmental Mitigation Revolving Account
790	KA	HD	LCLO	N	3	N/A	College Clearing Account
793	AZ	AA	1600	B	2	9321	Health Insurance Pool Account
795	KD	HD	1260	N	1	N/A	State Investment Board Commingled Monthly Bond Account
797	KC	HD	1400	N	2	N/A	Local Tourism Promotion Account
800	BE	BA	LCLO	N	3	9321	Institutional Welfare and Betterment Account
816	BD	BA	1050	B	2	9340	Stadium and Exhibition Center Account
817	AC	AA	1050	B	2	9238	Stadium and Exhibition Center Construction Account
818	BD	BA	4670	B	1	9325	Youth Athletic Facility Account
819	HI	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
821	BE	BA	3030	N	2	9323	Impaired Physician Account
823	BF	BA	4950	B	2	9324	Livestock Nutrient Management Account
825	BE	BA	7000	A	1	9323	Tobacco Settlement Account
828	AC	AA	3030	A	1	9323	Tobacco Prevention and Control Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
829	HJ	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
830	AC	AA	4900	A	1	9310	Agricultural College Trust Management Account
833	BE	BA	1030	M	2	9240	Developmental Disabilities Endowment Trust Account
834	BD	BA	3900	B	2	9330	Capitol Furnishings Preservation Committee Account
835	AC	AA	3400	B	2	9310	Four Year Student Child Care in Higher Education Account
837	AC	AA	3400	N	2	9310	Washington Promise Scholarship Account
840	KA	HD	LCLO	N	3	N/A	Institutions of Higher Education - Agency Account
841	EA	EA	3800	N	3	9230	G. Robert Ross Endowment Account
842	EA	EA	3400	N	2	9230	American Indian Scholarship Endowment Account
843	EA	EA	LCLO	N	3	9230	Exceptional Faculty Awards Endowment Account
846	BG	BA	LCLO	N	3	9230	Grants-In-Aid Scholarships and Fellowships Account
849	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Student Loan Account
850	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Work Study Account
851	EA	EA	3000	A	1	9240	Developmental Disabilities Community Trust Account
852	EA	EA	3400	N	2	9230	Foster Care Scholarship Endowment Account
857	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Annuity and Life Income Account
859	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Endowment Local Account
860	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Long-Term Loan Account
865	KD	HD	1260	N	1	N/A	State Investment Board Commingled Trust Account
874	BE	BA	1240	B	1	9323	O.A.S.I. Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
877	KA	HD	5400	N	1	N/A	O.A.S.I. Contribution Account
878	BD	BA	3500	N	2	9242	Federal Forest Revolving Account
880	BB	BA	4050	N	2	9320	Advance Right-Of-Way Revolving Account
881	FB	FA	2350	N	1	9400	Supplemental Pension Account
882	HM	HC	1240	N	1	960x	Washington Judicial Retirement System Account
883	FB	FA	2350	N	1	9400	Second Injury Account
884	BD	BA	1170	B	2	9321	Gambling Revolving Account
885	BE	BA	2350	A	2	9323	Plumbing Certificate Account
887	BH	BA	1030	A	1	9325	Public Facility Construction Loan Revolving Account
888	BD	BA	1240	B	1	9321	Deferred Compensation Administrative Account
892	BE	BA	2350	A	2	9323	Pressure Systems Safety Account
893	BE	BA	3030	N	1	9323	Radiation Perpetual Maintenance Account
997	LA	IA	LCLO	N	3	9850	General Capital Assets Subsidiary Account
998	KD	HD	0900	N	1	N/A	Cash Management Account – Current Account
999	LB	JA	LCLO	N	3	1820	General Long-Term Obligations Subsidiary Account
FH1	FH	FA	LCLO	N	3	9400	Higher Education Blended Component Units
FH2	FH	FA	LCLO	N	3	9400	Higher Education Internal Lending Account

**Note:** N/A – Agency funds are custodial in nature and do not report revenues or expenditures/expenses.

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**Uniform Chart of Accounts**

75.30.60

**75.30.60**

July 1, 2013

**Account codes: alphabetical by title**

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
18K	24/7 Sobriety Account
19E	4-H Programs Account
198	Access Road Revolving Account
16L	Accessible Communities Account
608	Accident Account
610	Accident Reserve Account
120	Administrative Contingency Account
484	Administrative Hearings Revolving Account
527	Administrator for Intestate Estates Account
274	Adult Family Home Account
880	Advance Right-Of-Way Revolving Account
788	Advanced College Tuition Payment Program Account
789	Advanced Environmental Mitigation Revolving Account
039	Aeronautics Account
17R	Aerospace Training Student Loan Account
12C	Affordable Housing for All Account
830	Agricultural College Trust Management Account
514	Agricultural Conservation Easements Account
126	Agricultural Local Account
601	Agricultural Permanent Account
219	Air Operating Permit Account
216	Air Pollution Control Account
535	Alaskan Way Viaduct Replacement Project Account
842	American Indian Scholarship Endowment Account
14J	Ambulatory Surgical Facility Account
15L	Annual Property Revaluation Grant Account
424	Anti-Trust Revolving Account
16M	Appraisal Management Company Account
10A	Aquatic Algae Control Account
09M	Aquatic Invasive Species Enforcement Account
09N	Aquatic Invasive Species Prevention Account
158	Aquatic Land Dredged Material Disposal Site Account
02R	Aquatic Lands Enhancement Account
003	Architects' License Account
03B	Asbestos Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
12E	Assisted Living Facility Temporary Management Account
483	Auditing Services Revolving Account
14G	Ballast Water Management Account
116	Basic Data Account
17K	Basic Health Plan Stabilization Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
199	Biosolids Permit Account
15M	Biotoxin Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping Account
20B	Brownfield Redevelopment Trust Fund Account
14B	Budget Stabilization Account
084	Building Code Council Account
15J	Building Communities Fund Account
06L	Business and Professions Account
15N	Business Assistance Account
02H	Business Enterprises Revolving Account
03N	Business License Account
18J	Capital Vessel Replacement Account
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
998	Cash Management Account - Current Account
734	Centennial Document Preservation and Modernization Account
19H	Center for Childhood Deafness and Hearing Loss Account
763	Center for the Improvement of Student Learning Account
063	Central Washington University Capital Projects Account
449	Certificates of Participation and Other Financing Account - Local
739	Certificates of Participation and Other Financing Account - State
02J	Certified Public Accountants' Account
042	Charitable, Educational, Penal, and Reformatory Institutions Account
12M	Charitable Organization Education Account
151	Chief Joseph Recreation Development Account
18T	Child and Family Reinvestment Account
731	Child Care Facility Revolving Account
133	Children's Trust Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
09P	City-County Assistance Account
189	Clarke-McNary Account
15H	Cleanup Settlement Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
10P	Columbia River Basin Water Supply Development Account
16H	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
18B	Columbia River Basin Taxable Bond Water Supply Development Account
296	Columbia River Basin Water Supply Revenue Recovery Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
263	Community and Economic Development Fee Account
060	Community and Technical College Capital Projects Account
246	Community and Technical College Forest Reserve Account
561	Community and Technical College Innovation Account
14H	Community Preservation and Development Authority Account
755	Community Service Office and Division of Children and Family Services Administrators' Account
644	Community Services Revolving Account
17N	Complete Streets Grant Program Account
552	Conservation Assistance Revolving Account
07E	Contract Harvesting Revolving Account
241	COP Account – Ecology Building
401	Correctional Industries Account
206	Cost of Supervision Account
186	County Arterial Preservation Account
03L	County Criminal Justice Assistance Account
17A	County Enhanced 911 Excise Tax Account
01F	Crime Victims' Compensation Account
328	Criminal Justice Training Commission Firing Range Maintenance Account
05C	Criminal Justice Treatment Account
781	Cross-State Trail Account
783	CWU License Plate Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
275	CWU Operating Fees Account
482	Dairy/Forage Facility Revolving Account
18N	Damage Prevention Account
419	Data Processing Revolving Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
315	Dedicated Marijuana Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
600	Department of Retirement Systems Expense Account
513	Derelict Vessel Removal Account
851	Developmental Disabilities Community Trust Account
833	Developmental Disabilities Endowment Trust Account
16N	Disabled Veterans Assistance Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
515	DNA Data Base Account
201	DOL Services Account
07W	Domestic Violence Prevention Account
04R	Drinking Water Assistance Account
05R	Drinking Water Assistance Administrative Account
07R	Drinking Water Assistance Repayment Account
753	DSHS Child Support Services Account
738	DSHS Trust Account
098	Eastern Washington Pheasant Enhancement Account
061	Eastern Washington University Capital Projects Account
09R	Economic Development Strategic Reserve Account
253	Education Construction Account
08A	Education Legacy Trust Account
291	Education Savings Account
421	Education Technology Revolving Account
18E	Educator Certification Processing Account
549	Election Account
095	Electrical License Account
11J	Electronic Products Recycling Account
03C	Emergency Medical Services and Trauma Care Systems Trust Account
134	Employment Services Administrative Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
11A	Employment Training Finance Account
195	Energy Account
10R	Energy Freedom Account
15P	Energy Recovery Act Account
03F	Enhanced 911 Account
422	Enterprise Services Account
19G	Environmental Legacy Stewardship Account
02M	Essential Rail Assistance Account
15R	Evergreen Jobs Training Account
843	Exceptional Faculty Awards Endowment Account
03A	Excess Earnings Account
779	EWU License Plate Account
131	Fair Account
10W	Family and Medical Leave Enforcement Account
14F	Family Leave Insurance Account
162	Farm Labor Contractor Account
09C	Farmlands Preservation Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account
304	Ferry Bond Retirement Account
480	Financial Education Public-Private Partnership Account
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
300	Financial Services Regulation Account
225	Fingerprint Identification Account
210	Fire Protection Contractor License Account
086	Fire Service Training Account
03P	Fire Service Trust Account
146	Firearms Range Account
07V	Fish and Wildlife Enforcement Reward Account
444	Fish and Wildlife Equipment Revolving Account
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account
15B	Food Animal Veterinarian Conditional Scholarship Account
17L	Foreclosure Fairness Account
11H	Forest and Fish Support Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
014	Forest Development Account
190	Forest Fire Protection Assessment Account
19C	Forest Practices Application Account
08B	Foster Care Endowed Scholarship Trust Account
852	Foster Care Scholarship Endowment Account
636	Foster Care Trust Account
835	Four Year Student Child Care in Higher Education Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
222	Freshwater Aquatic Weeds Account
516	Fruit and Vegetable Inspection Account
15V	Funeral and Cemetery Account
496	Future Teachers Conditional Scholarship Account
841	G. Robert Ross Endowment Account
884	Gambling Revolving Account
357	Gardner-Evans Higher Education Construction Account
997	General Capital Assets Subsidiary Account
001	General Fund
999	General Long-Term Obligations Subsidiary Account
12P	Geoduck Aquaculture Research Account
298	Geologists' Account
01E	Geothermal Account
12N	GET Ready for Math and Science Scholarship Account
08C	Gonzaga University Alumni Association Account
749	Governor's ICSEW Account
080	Grade Crossing Protective Account
128	Grain Inspection Revolving Account
846	Grants-In-Aid Scholarships and Fellowships Account
12B	Green Energy Incentive Account Subaccount of the Energy Freedom Account
285	Growth Management Planning and Environmental Review Account
15W	Guaranteed Asset Protection Waiver Account
244	Habitat Conservation Account
746	Hanford Area Economic Investment Account
207	Hazardous Waste Assistance Account
17T	Health Benefit Exchange Account
418	Health Care Authority Administrative Account
10L	Health Insurance Partnership Account
793	Health Insurance Pool Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
545	Heating Oil Pollution Liability Trust Account
07J	“Helping Kids Speak” Account
11N	Heritage Barn Preservation Account
18F	High School Completion Account
09F	High-Occupancy Toll Lanes Operations Account
737	High Occupancy Vehicle Account
FH1	Higher Education Blended Component Units
01L	Higher Education Construction Account
652	Higher Education Facilities Account
FH2	Higher Education Internal Lending Account
252	Higher Education Non-Proprietary Local Capital Account
455	Higher Education Personnel Services Account
646	Higher Education Retirement Plan Supplemental Benefit Account
303	Highway Bond Retirement Account
096	Highway Infrastructure Account
106	Highway Safety Account
10B	Home Security Fund Account
17B	Home Visiting Services Account
551	Homeless Families Services Account
10T	Hood Canal Aquatic Rehabilitation Bond Account
169	Horse Racing Commission Operating Account
497	Horse Racing Commission Class C Purse Fund Account
485	Horse Racing Commission Washington Bred Owners’ Bonus Fund and Breeder Awards Account
002	Hospital Data Collection Account
11R	Hospital Infection Control Grant Account
16W	Hospital Safety Net Assessment Account
18L	Hydraulic Project Approval Account
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account
17M	Individual-Based/Portable Background Check Clearance Account
08E	Individual Development Account Program Account
03K	Industrial Insurance Premium Refund Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
446	Industrial Insurance Rainy Day Fund Account
752	Institutional Clearing and Transmittal Account
01N	Institutional Impact Account
651	Institutional Residents' Deposit Account
512	Institutional Stores Account
800	Institutional Welfare and Betterment Account
840	Institutions of Higher Education - Agency Account
857	Institutions of Higher Education - Annuity and Life Income Account
522	Institutions of Higher Education - Associated Students' Account
524	Institutions of Higher Education - Bookstore Account
443	Institutions of Higher Education - Data Processing Account
148	Institutions of Higher Education - Dedicated Local Account
859	Institutions of Higher Education - Endowment Local Account
143	Institutions of Higher Education - Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
569	Institutions of Higher Education - Food Services Account
145	Institutions of Higher Education - Grants and Contracts Account
573	Institutions of Higher Education - Housing and Food Account
860	Institutions of Higher Education - Long-Term Loan Account
460	Institutions of Higher Education - Motor Pool Account
149	Institutions of Higher Education - Operating Fees Account
570	Institutions of Higher Education - Other Enterprises Account
450	Institutions of Higher Education - Other Facilities Account
528	Institutions of Higher Education - Parking Account
147	Institutions of Higher Education - Plant Account
448	Institutions of Higher Education - Printing Account
440	Institutions of Higher Education - Stores Account
849	Institutions of Higher Education - Student Loan Account
850	Institutions of Higher Education - Work Study Account
138	Insurance Commissioner's Regulatory Account
595	Interstate 405 Express Toll Lanes Operations Account
10V	Invasive Species Council Account
18A	Investing in Innovation Account
409	Investment Income Account
10H	Job Development Account
616	Judges' Retirement Account
543	Judicial Information Systems Account
177	Judicial Retirement Administrative Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
729	Judicial Retirement Principal Account
16A	Judicial Stabilization Trust Account
283	Juvenile Accountability Incentive Account
432	King Street Railroad Station Facility Account
030	Landowner Contingency Forest Fire Suppression Account
16B	Landscape Architects' License Account
11P	Large On-Site Sewage Systems Account
499	Law Enforcement Memorial Account
548	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
06K	Lead Paint Account
405	Legal Services Revolving Account
442	Legislative Gift Center Account
07L	Legislative International Trade Account
14N	Legislative Oral History Account
547	Liability Account
06T	License Plate Technology Account
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
17W	Limousine Carriers Account
107	Liquor Excise Tax Account
501	Liquor Revolving Account
823	Livestock Nutrient Management Account
180	Local Government Administrative Hearings Account
441	Local Government Archives Account
01T	Local Leasehold Excise Tax Account
185	Local Museum Account - Eastern Washington State Historical Society
184	Local Museum Account - Washington State Historical Society
15F	Local Public Safety Enhancement Account
768	Local Real Estate Excise Tax Account
034	Local Sales and Use Tax Account
06N	Local Tax Administration Account
797	Local Tourism Promotion Account
174	Local Toxics Control Account
578	Lottery Administrative Account
477	Lottery Investment Account
150	Low-Income Weatherization and Structural Rehabilitation Assistance Account
262	Manufactured Home Installation Training Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
12F	Manufactured/Mobile Home Dispute Resolution Program Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
19A	Medicaid Fraud Penalty Account
609	Medical Aid Account
202	Medical Test Site Licensure Account
14R	Military Department Active State Service Account
364	Military Department Capital Account
08H	Military Department Rental and Lease Account
018	Millersylvania Park Current Account
603	Millersylvania Park Trust Account
508	Miscellaneous Enterprise Activities Account
759	Miscellaneous Program Account
784	Miscellaneous Transportation Programs Account
205	Mobile Home Park Relocation Account
07A	Mortgage Lending Fraud Prosecution Account
16K	Mortgage Recovery Fund Account
108	Motor Vehicle Account
082	Motorcycle Safety Education Account
16R	Multiagency Permitting Team Account
218	Multimodal Transportation Account
571	Multiuse Roadway Safety Account
03M	Municipal Criminal Justice Assistance Account
413	Municipal Revolving Account
18M	Music Matters Awareness Account
18C	Native Education Public-Private Partnership Account
167	Natural Resources Conservation Areas Stewardship Account
660	Natural Resources Deposit Account
411	Natural Resources Equipment Account
04B	Natural Resources Real Property Replacement Account
154	New Motor Vehicle Arbitration Account
382	Nondebt-Limit General Fund Bond Retirement Account
384	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
383	Nondebt-Limit Reimbursable Bond Retirement Account
386	Nondebt-Limit Revenue Bond Retirement Account
268	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
604	Normal School Permanent Account
732	Nursing Home Civil Penalties Account
09L	Nursing Resource Center Account
877	O.A.S.I. Contributions Account
874	O.A.S.I. Revolving Account
01B	ORV and Nonhighway Vehicle Account
436	Office of Financial Management's Labor Relations Service Account
217	Oil Spill Prevention Account
223	Oil Spill Response Account
453	O.M.W.B.E. Enterprises Account
18H	Opportunity Expansion Account
17C	Opportunity Express Account
18G	Opportunity Scholarship Match Transfer Account
07B	Organ and Tissue Donation Awareness Account
12L	Outdoor Education and Recreation Program Account
070	Outdoor Recreation Account
507	Oyster Reserve Land Account
087	Park Land Trust Revolving Account
02N	Parkland Acquisition Account
159	Parks Improvement Account
269	Parks Renewal and Stewardship Account
203	Passenger Ferry Account
489	Pension Funding Stabilization Account
553	Performance Audits of Government Account
605	Permanent Common School Account
500	Perpetual Surveillance and Maintenance Account
415	Personnel Service Account
025	Pilotage Account
297	Pipeline Safety Account
885	Plumbing Certificate Account
11M	Poet Laureate Account
544	Pollution Liability Insurance Program Trust Account
08J	Prescription Drug Consortium Account
892	Pressure Systems Safety Account
15G	Prevent or Reduce Owner-Occupied Foreclosure Program Account
08K	Problem Gambling Account
07N	Produce Railcar Pool Account
16T	Product Stewardship Programs Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
024	Professional Engineers' Account
777	Prostitution Prevention and Intervention Account
721	Public Employees' and Retirees' Insurance Account
730	Public Employees' and Retirees' Insurance Reserve Account
12V	Public Employees' Benefits Board Medical Benefits Administration Account
631	Public Employees' Retirement System Plan 1 Account
641	Public Employees' Retirement System Combined Plan 2 and 3 Account
887	Public Facility Construction Loan Revolving Account
523	Public Funds Investment Account
04L	Public Health Services Account
319	Public Health Supplemental Account
006	Public Records Efficiency, Preservation and Access Account
635	Public Safety Employees' Retirement System Plan 2 Account
245	Public Safety Reimbursable Bond Account
111	Public Service Revolving Account
18W	Public Transportation Grant Program Account
234	Public Works Administration Account
058	Public Works Assistance Account
099	Puget Sound Capital Construction Account
320	Puget Sound Crab Pot Buoy Tag Account
109	Puget Sound Ferry Operations Account
14C	Puget Sound Recovery Account
12K	Puget Sound Scientific Research Account
893	Radiation Perpetual Maintenance Account
20R	Radioactive Mixed Waste Account
16C	Real Estate and Property Tax Administration Assistance Account
06G	Real Estate Appraiser Commission Account
026	Real Estate Commission Account
04F	Real Estate Education Program Account
06R	Real Estate Research Account
027	Reclamation Account
237	Recreation Access Pass Account
267	Recreation Resources Account
04M	Recreational Fisheries Enhancement Account
097	Recreational Vehicle Account
14W	Reduced Cigarette Ignition Propensity Account
209	Regional Fisheries Enhancement Group Account
200	Regional Fisheries Enhancement Salmonid Recovery Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
11B	Regional Mobility Grant Program Account
490	Regional Transportation Investment District Account
11F	Reinvesting in Youth Account
041	Resource Management Cost Account
09G	Riparian Protection Account
546	Risk Management Administration Account
12G	Rockfish Research Account
102	Rural Arterial Trust Account
153	Rural Mobility Grant Program Account
687	Rural Rehabilitation Account
689	Rural Washington Loan Account
03R	Safe Drinking Water Account
165	Salary Reduction Account
06A	Salmon Recovery Account
290	Savings Incentive Account
359	School Construction and Skill Centers Building Account
633	School Employees' Retirement System Combined Plan 2 and 3 Account
19B	School for the Blind Account
780	School Zone Safety Account
18V	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
606	Scientific Permanent Account
294	Sea Cucumber Dive Fishery Account
295	Sea Urchin Dive Fishery Account
19F	Seattle Seahawks Account
18R	Seattle Sounders FC Account
883	Second Injury Account
407	Secretary of State's Revolving Account
06J	Securities Prosecution Account
775	Seized Contraband Account
403	Self-Insurance Revolving Account
445	Self-Insured Employer Overpayment Reimbursement Account
10F	Share the Road Account
433	Shared Game Lottery Account
18P	Shelter to Housing Project Account
125	Site Closure Account
14P	Skeletal Human Remains Assistance Account
08L	"Ski & Ride Washington" Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
562	Skilled Nursing Facility Safety Net Trust Fund Account
08M	Small City Pavement and Sidewalk Account
01M	Snowmobile Account
215	Special Category C Account
023	Special Grass Seed Burning Research Account
07K	Special License Plate Applicant Trust Account
110	Special Wildlife Account
16E	Specialized Forest Products Outreach and Education Account
816	Stadium and Exhibition Center Account
817	Stadium and Exhibition Center Construction Account
277	State Agency Parking Account
051	State and Local Improvements Revolving Account - Waste Disposal Facilities
055	State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980
072	State and Local Improvements Revolving Account - Water Supply Facilities
057	State Building Construction Account
05W	State Drought Preparedness Account
785	State Educational Trust Fund Account
17E	State Efficiency and Restructuring Account
032	State Emergency Water Projects Revolving Account
08N	State Financial Aid Account
20A	State Flower Account
193	State Forest Nursery Revolving Account
056	State Higher Education Construction Account
795	State Investment Board Commingled Monthly Bond Account
865	State Investment Board Commingled Trust Account
031	State Investment Board Expense Account
577	State Lottery Account
08P	State Parks Education and Enhancement Account
081	State Patrol Highway Account
471	State Patrol Nonappropriated Airplane Revolving Account
035	State Payroll Revolving Account
17P	State Route Number 520 Civil Penalties Account
16J	State Route Number 520 Corridor Account
226	State Seizures Account
075	State Social and Health Services Construction Account
355	State Taxable Building Construction Account
173	State Toxics Control Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
132	State Trade Fair Account
404	State Treasurer's Service Account
607	State University Permanent Account
045	State Vehicle Parking Account
104	State Wildlife Account
197	Statute Law Committee Publications Account
14L	Streamlined Sales and Use Tax Mitigation Account
748	Student Achievement Council Fund for Innovation and Quality Account
881	Supplemental Pension Account
04H	Surface Mining Reclamation Account
416	Surplus and Donated Food Commodities Revolving Account
02A	Surveys and Maps Account
01P	Suspense Account
511	Tacoma Narrows Toll Bridge Account
642	Teachers' Retirement System Combined Plan 2 and 3 Account
632	Teachers' Retirement System Plan 1 Account
540	Telecommunications Devices for the Hearing and Speech Impaired Account
539	Telephone Assistance Account
214	Temporary Worker Housing Account
786	TESC License Plate Account
066	The Evergreen State College Capital Projects Account
289	Thurston County Capital Facilities Account
02W	Timber Tax Distribution Account
828	Tobacco Prevention and Control Account
825	Tobacco Settlement Account
495	Toll Collection Account
389	Toll Facility Bond Retirement Account
05M	Tourism Development and Promotion Account
12A	Tourism Enterprise Account
15A	Transitional Housing Operating and Rent Account
550	Transportation 2003 Account (Nickel Account)
410	Transportation Equipment Account
144	Transportation Improvement Account
305	Transportation Improvement Board Bond Retirement Account
094	Transportation Infrastructure Account
08T	Transportation Innovative Partnership Account
09H	Transportation Partnership Account
12T	Traumatic Brain Injury Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
076	Treasury Income Account
503	Tuition Recovery Trust Account
196	Unclaimed Personal Property Account
182	Underground Storage Tank Account
01R	Undistributed Receipts Account
620	Unemployment Compensation Account
119	Unemployment Compensation Administration Account
622	Unemployment Compensation Federal Employees' Benefit Payment Account
04E	Uniform Commercial Code Account
438	Uniform Dental Plan Benefits Administration Account
439	Uniform Medical Plan Benefits Administration Account
12H	Uniformed Service Shared Leave Pool Account
19J	Universal Communications Services Account
16G	Universal Vaccine Purchase Account
348	University of Washington Bond Retirement Account
064	University of Washington Building Account
387	University of Washington Facilities Bond Retirement Account
505	University of Washington - University Hospital Account
774	UW License Plate Account
260	UW Operating Fees Account
04V	Vehicle License Fraud Account
07C	Vessel Response Account
11V	Veteran Estate Management Account
12W	Veterans Conservation Corps Account
10K	Veterans Innovations Program Account
08V	Veterans Stewardship Account
213	Veterans' Emblem Account
526	Veterans' Memorial Account
575	Vocational Education Revolving Account - Corrections
17V	Volunteer Firefighters Account
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
614	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
071	Warm Water Game Fish Account
11K	Washington Auto Theft Prevention Authority Account
09J	Washington Coastal Crab Pot Buoy Tag Account
15C	Washington Community Technology Opportunity Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
653	Washington Distinguished Professorship Trust Account
17H	Washington Global Health Technologies and Product Development Account
534	Washington Graduate Fellowship Trust Account
532	Washington Housing Trust Account
773	Washington Interstate Commission of Higher Education Professional Student Exchange Program Trust Account
882	Washington Judicial Retirement System Account
819	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
829	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
09T	Washington Main Street Trust Fund Account
17F	Washington Opportunity Pathways Account
837	Washington Promise Scholarship Account
525	Washington State Combined Fund Drive Account
498	Washington State Council of Fire Fighters Benevolent Account
264	Washington State Economic Development Commission Account
16F	Washington State Flag Account
14E	Washington State Heritage Center Account
645	Washington State Historical Trust Account
06H	Washington State Legacy Project, State Library, and Archives Account
615	Washington State Patrol Retirement System Plan 1 Account
630	Washington State Patrol Retirement System Plan 2 Account
347	Washington State University Bond Retirement Account
062	Washington State University Building Account
08W	“Washington’s National Park Fund” Account
044	Waste Reduction, Recycling, and Litter Control Account
08R	Waste Tire Removal Account
727	Water Pollution Control Revolving Account
564	Water Pollution Control Revolving Administration Account
11W	Water Quality Capital Account
176	Water Quality Permit Account
16V	Water Rights Processing Account
10G	Water Rights Tracking System Account
04W	Waterworks Operator Certification Account
09A	We Love Our Pets Account
065	Western Washington University Capital Projects Account
14A	Wildlife Rehabilitation Account

**Uniform Chart of Accounts**

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
007	Winter Recreation Program Account
160	Wood Stove Education and Enforcement Account
163	Worker and Community Right to Know Account
776	WSU License Plate Account
271	WSU Operating Fees Account
778	WWU License Plate Account
19K	Yakima Integrated Plan Implementation Account
20C	Yakima Integrated Plan Implementation Taxable Bond Account
565	Yakima Integrated Plan Implementation Revenue Recovery Account
818	Youth Athletic Facility Account
235	Youth Tobacco Prevention Account